

## **BILL ANALYSIS**

Senate Research Center

S.B. 392  
By: Williams et al.  
Natural Resources  
2/20/2003  
As Filed

### **DIGEST AND PURPOSE**

Currently, counties, schools, and other special districts must meet specific deadlines and adopt tax rates with public notices, but certain water districts are not required to meet said deadlines and adoptions. S.B. 1444, enacted by the 77th Legislature, included provisions that exempted water districts from truth-in-taxation sections of the Texas Tax Code. As proposed, S.B. 392 repeals the exemption and requires water districts to once again comply with the Texas Tax Code requirements of calculating and publishing tax rates, holding public hearings for tax increases, and holding rollback elections for tax increases exceeding a rollback rate.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Repealer: Section 49.107(g) and Section 49.108(f), Water Code.

SECTION 2. Effective date: September 1, 2003.