

BILL ANALYSIS

Senate Research Center

S.B. 1758
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Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, under Section 26.05(b), Tax Code, all taxing units are required to state, "I move that property taxes be increased by the adoption of a tax rate of (specify tax rate)" at a meeting where the taxing unit is to increase the effective tax rate. School districts must also adhere to the provisions of Section 11.004, Education Code, that sets the procedures they must follow to adopt tax rates. School districts must make the statement specified in Section 26.05(b) even if the total amount of taxes levied is not increasing by setting a higher effective tax rate.

As proposed, S.B. 1758 authorizes the governing body of a school district to adopt a higher effective tax rate without being subject to Sections 26.06 (Notice, Hearing, and Vote on Tax Increase) and 26.065 (Supplemental Notice of Hearing on Tax Rate Increase), if the total amount of taxes levied either decreases or remains unchanged.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 26.05(d), Tax Code, as follows:

(d) Authorizes the governing body of a school district to adopt a higher effective tax rate without being subject to Sections 26.06 (Notice, Hearing, and Vote on Tax Increase) and 26.065 (Supplemental Notice of Hearing on Tax Rate Increase), if the total amount of taxes levied either decreases or remains unchanged.

SECTION 2. Effective date: upon passage or September 1, 2007.