

BILL ANALYSIS

Senate Research Center
81R3418 JE-D

S.B. 1024
By: Ogden
Finance
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Recent legislative changes in the calendar requirements for school districts with regard to rollback tax elections force most districts to hold these elections on the general election date in November. For school districts in counties that offer a split payment option to their taxpayers it is extremely difficult if not impossible to hold a rollback election in November.

As proposed, S.B. 1024 changes the payment dates in the property tax code for entities offering split payments to be made on or before December 31 and before July 1, rather than before December 1 and before July 1.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 31.03(a), Tax Code, to authorize the governing body of a taxing unit that collects its own taxes to provide, in the manner required by law for official action by the body, that a person who pays one-half of the unit's taxes on or before December 31, rather than December 1, is authorized to pay the remaining one-half of the taxes without penalty or interest before July 1 of the following year.

SECTION 2. Effective date: September 1, 2009.