

BILL ANALYSIS

Senate Research Center
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By: Bettencourt
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AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The current effective tax rate and rollback tax rate calculations are lengthy and complex. The calculations are so lengthy and complex that developing even a basic knowledge requires a substantial investment of time. As a result, most taxpayers and many taxing authorities do not actually understand the calculations or their function.

Moreover, some adjustments in the effective tax rate calculation do not strictly comply with Article VIII, Section 21, of the Texas Constitution, making it impossible to determine whether the notice and hearing requirements of the constitution are satisfied.

Simplifying the effective tax rate and rollback tax rate calculations will increase transparency and promote informed participation and decision-making by taxpayers and taxing authorities alike.

As proposed, S.B. 93 amends current law relating to ad valorem taxation.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the Texas Comptroller of Public Accounts in SECTION 17 (Section 26.05, Tax Code) of this bill.

Rulemaking authority previously granted to the Texas Commission on Environmental Quality is rescinded in SECTION 33 (Section 26.045, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 5.07, Tax Code, by adding Subsection (f), as follows:

(f) Requires the Texas comptroller of public accounts (comptroller) to prescribe the form of the worksheets to be used by the designated officer or employee of each taxing unit in calculating the no-new-taxes tax rate and rollback tax rate for the unit as required by Chapter 26 (Assessment), Tax Code. Requires that the form be in an electronic format and be capable of:

- (1) being completed electronically;
- (2) performing calculations automatically based on the data entered by the designated officer or employee;
- (3) being certified by the designated officer or employee after completion; and
- (4) being submitted electronically to the comptroller on completion and certification.

SECTION 2. Amends Section 5.091, Tax Code, as follows:

Sec. 5.091. STATEWIDE LIST OF TAX RATES. (a) Requires the comptroller to prepare a list that includes the total tax rate imposed by each taxing unit in this state for the year in which the list is prepared each year, rather than a list that includes the total tax rate imposed by each taxing unit in this state, other than a school district, if the tax rate is

reported to the comptroller, for the year preceding the year in which the list is prepared each year. Requires the comptroller to list the tax rates alphabetically according to:

- (1) the county or counties in which each taxing unit is located; and
- (2) the name of each taxing unit, rather than list the tax rates in descending order.

(b) Requires the comptroller to publish on the comptroller's Internet website the required list not later than January 1 of the following year, rather than not later than December 31 of each year.

SECTION 3. Amends Chapter 5, Tax Code, by adding Section 5.092, as follows:

Sec. 5.092. STATEWIDE DATABASE OF OTHER PROPERTY TAX RELATED INFORMATION. (a) Requires the comptroller to create and maintain a property tax database that:

- (1) contains information that is provided by designated officers or employees of taxing units in the manner required by the comptroller;
- (2) is continuously updated as preliminary and revised data become available to and are provided by the designated officers or employees of taxing units;
- (3) is accessible to the public; and
- (4) is searchable by property address.

(b) Requires that the database, with respect to each property listed on an appraisal roll, include certain information.

(c) Requires the officer or employee designated by the governing body of each taxing unit to calculate the no-new-taxes tax rate and the rollback tax rate for the unit to electronically submit to the comptroller:

- (1) the information described by Subsection (b) as the information becomes available; and
- (2) the worksheets prepared under Section 26.04 (d-1), which is added by this Act, at the same time the officer or employee submits the tax rates to the governing body of the unit under Section 26.04(e) (relating to requiring the designated officer or employee to deliver by mail to each property owner in the unit or publish in a newspaper in the form prescribed by the comptroller certain items).

(d) Requires the comptroller to deliver by e-mail to the designated officer or employee confirmation of receipt of the worksheets submitted under Subsection (c)(2). Requires the comptroller to incorporate the worksheets into the database and make them available to the public not later than the third day after the date the comptroller receives them.

SECTION 4. Amends Sections 25.19(b) and (i), Tax Code, as follows:

(b) Requires the chief appraiser to separate real from personal property and include in the notice for each:

- (1) through (4) makes no changes to these subdivisions;
- (5) deletes existing text of Subdivision (5) and redesignates existing Subdivision (6) as Subdivision (5);
- (6) through (8) redesignates existing Subdivisions (7), (8), and (9) as Subdivisions (6), (7), and (8) respectively and makes no further changes to these subdivisions.

Deletes existing text requiring the chief appraiser to separate real from personal property and include in the notice for each, if the appraised value is greater than it was in the preceding year, the amount of tax that would be imposed on the property on the basis of the tax rate for the preceding year.

(i) Makes a conforming change.

SECTION 5. Amends Sections 26.01(c) and (d), Tax Code, as follows:

(c) Requires a school district to use the lower value for calculations as prescribed in Section 26.04, rather than requires a taxing unit to use the lower value for calculations as prescribed in Sections 26.04 and 26.041 of this code.

(d) Requires the assessor for the taxing unit to, until the property is added to the appraisal roll, include each property on the list of those properties of which the chief appraiser has knowledge that are reasonably likely to be taxable by that unit but that are not included on the appraisal roll certified to the assessor or included on the listing certified to the assessor in the calculations prescribed by Section 26.04, rather than Sections 26.04 and 26.041, and, in the case of the assessor for a school district, is required to use the lower market value, appraised value, or taxable value, as appropriate, included on or computed using the information included on the list for the property until the property.

SECTION 6. Amends Section 26.012(7), Tax Code, to redefines "debt."

SECTION 7. Redesignates Section 26.012(9), Tax Code, as Section 26.012(18), Tax Code, and amends it to defines "no-new-taxes maintenance and operations rate," rather than "effective maintenance and operations rate."

SECTION 8. Amends Chapter 26, Tax Code, by adding Section 26.035, as follows:

Sec. 26.035. CALCULATION OF NO-NEW-TAXES AND ROLLBACK TAX RATES OF TAXING UNIT OTHER THAN SCHOOL DISTRICT. (a) Provides that this section does not apply to a school district.

(b) Defines "actual collection rate," "adjustment for additional sales tax," "adjustment for indigent health care," "adjustment for state criminal justice mandate," "average collection rate," "current year debt rate," "current year taxable value of homesteads subject to tax limitation," "current year taxable value of new improvements," "current year taxable value of property annexed," "current year total taxable value," "current year total taxable value for rollback calculation," "no-new-taxes maintenance and operations rate," "preceding year taxable value in excess of new special appraisal," "preceding year taxable value of homesteads subject to tax limitation," "preceding year taxable value of newly exempt real property," "preceding year taxable value of property disannexed," "preceding year total taxable value," "tax levy, adjusted for lost value," and "taxable value, adjusted for new value," notwithstanding Section 26.012 (Definitions).

(c) Provides that for purposes of Subsection (b)(10)(A) (relating to the definition of "current year total taxable value"), appraisal roll corrections include any adjustments to taxable value resulting from final court decisions, regardless of whether the appraisal roll has been corrected under Section 42.41 (Correction of Rolls) as of the date of the calculation.

(d) Provides that for purposes of Subsections (b)(10)(B) and (C), the taxable value of property means the taxable value of the property as determined by the appraisal district rather than the value as claimed by the property owner or estimated by the chief appraiser.

(e) Provides that the no-new-taxes tax rate of a taxing unit is the rate expressed in dollars per \$100 of taxable value computed by dividing the tax levy, adjusted for lost value, by the taxable value, adjusted for new value.

(f) Provides that the rollback tax rate of a taxing unit is the rate expressed in dollars per \$100 of taxable value computed by:

(1) adding the following rates:

(A) the product of the no-new-taxes maintenance and operations rate and 1.05;

(B) the current year debt rate;

(C) the adjustment for state criminal justice mandate; and

(D) the adjustment for indigent health care; and

(2) subtracting from the rate computed under Subdivision (1) the adjustment for additional sales tax.

SECTION 9. Amends the heading to Section 26.04, Tax Code, to read as follows:

Sec. 26.04. SUBMISSION OF ROLL TO GOVERNING BODY; NO-NEW-TAXES AND ROLLBACK TAX RATES.

SECTION 10. Amends Section 26.04, Tax Code, by amending Subsections (c), (d), (e), (f), (g), (i), and (j) and adding Subsections (d-1) and (e-2), as follows:

(c) Defines "no-new-taxes tax rate," rather than "effective tax rate," and redefines "rollback tax rate" for when an officer or employee designated by the governing body is required to calculate the no-new-taxes, rather than effective, tax rate and the rollback tax rate for the unit.

(d) Makes conforming changes.

(d-1) Requires the designated officer or employee to calculate the no-new-taxes tax rate and the rollback tax rate for the taxing unit using the forms prescribed by the comptroller under Section 5.07(f).

(e) Requires the designated officer or employee to deliver by mail to each property owner in the unit or publish in a newspaper in the form prescribed by the comptroller certain information. Makes conforming and nonsubstantive changes.

(e-2) Requires the county assessor-collector for each county, by August 7 or as soon thereafter as practicable, to deliver by regular mail or e-mail to each owner of property located in the county and to post in a conspicuous place on the home page of the Internet website of the county assessor-collector a notice that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the comptroller under Section 5.092. Requires that the notice include certain information.

(f) Makes a conforming change.

(g) Entitles a person who owns taxable property to an injunction prohibiting the taxing unit in which the property is taxable from adopting a tax rate if the assessor or designated officer or employee of the unit, as applicable, has not complied with the computation or publication requirements of this section or Section 5.092(c), rather than has not complied with the computation or publication requirements of this section and the failure to comply was not in good faith.

(i) and (j) Makes conforming changes.

SECTION 11. Amends the heading to 26.041, Tax Code, to read as follows:

Sec. 26.041. CALCULATION OF ADDITIONAL SALES AND USE TAX REVENUE.

SECTION 12. Amends Sections 26.041(d), (g), and (h), Tax Code, as follows:

(d) Requires the designated officer or employee of a taxing unit, in order to determine the amount of additional sales and use tax revenue for the current tax year for purposes of calculating the adjustment for additional sales tax under Section 26.035, rather than for purposes of this section, to use the sales and use tax revenue for the last preceding four

quarters for which the information is available as the basis for projecting the additional sales and use tax revenue for the current tax year.

(g) Requires the designated officer or employee, if the rate of the additional sales and use tax is increased, to make two projections, in the manner provided by Subsection (d), rather than Subsection (d) of this section, of the revenue generated by the additional sales and use tax in the following year. Requires the officer or employee to then subtract the amount of the result of the second projection from the amount of the result of the first projection to determine the revenue generated as a result of the increase in the additional sales and use tax rate. Requires that in the first year in which an additional sales and use tax rate is increased, the amount of additional sales and use tax revenue calculated under this section include the revenue projected to be generated as a result of the increase in the additional sales and use tax rate, rather than provides that in the first year in which an additional sales and use tax is increased, the effective tax rate for the unit is the effective tax rate before the increase minus a number the numerator of which is the revenue generated as a result of the increase in the additional sales and use tax, as determined under this subsection, and the denominator of which is the current total value minus the new property value.

(h) Prohibits the amount of additional sales and use tax revenue calculated under this section, in the first year in which an additional sales and use tax rate is decreased, from including the revenue projected to be lost as a result of the decrease in the additional sales and use tax rate, rather than provides that in the first year in which an additional sales and use tax is decreased, the effective tax rate for the unit is the effective tax rate before the decrease plus a number the numerator of which is the revenue lost as a result of the decrease in the additional sales and use tax, as determined under this subsection, and the denominator of which is the current total value minus the new property value. Makes conforming changes.

SECTION 13. Amends the heading to Section 26.043, Tax Code, to read as follows:

Sec. 26.043. ROLLBACK AND NO-NEW-TAXES TAX RATES IN CITY IMPOSING MASS TRANSIT SALES AND USE TAX.

SECTION 14. Amends Sections 26.043(a) and (b), Tax Code, to change references to effective tax rates to no-new-taxes tax rates.

SECTION 15. Amends Section 26.044, Tax Code, as follows:

Sec. 26.044. New heading: ROLLBACK TAX RATE TO PAY FOR STATE CRIMINAL JUSTICE MANDATE. (a) Provides that the first time that a county adopts a tax rate after September 1, 1991, in which the state criminal justice mandate applies to the county, the adjustment for state criminal justice mandate under Section 26.035 is the rate expressed in dollars per \$100 of taxable value calculated by dividing the state criminal justice mandate by the current year total taxable value for rollback calculation, rather than the effective maintenance and operation rate for the county is increased by the rate calculated according to a certain formula.

(b) Provides that in the second and subsequent years that a county adopts a tax rate, if the amount spent by the county for the state criminal justice mandate increased over the previous year, the adjustment for state criminal justice mandate under Section 26.035 is the rate expressed in dollars per \$100 of taxable value calculated by:

(1) subtracting the previous year's state criminal justice mandate from the state criminal justice mandate for the current year; and

(2) dividing the amount computed under Subdivision (1) by the current year total taxable value for rollback calculation, rather than the effective maintenance and operation rate for the county is increased by the rate calculated according to a certain formula.

(c) Requires the county to include a notice of the increase in the rollback tax rate as a result of the adjustment for state criminal justice mandate, including a description and the amount of the state criminal justice mandate, in the information published under Section 26.04(e) and, if applicable, Section 26.06(b), rather than requires the county to include a notice of the increase in the effective maintenance and operation rate provided by this section, including a notice of the increase a description and amount of the state criminal justice mandate, in the information published under Section 26.04(e) and Section 26.06(b) of this code.

(d) Defines "adjustment for state criminal justice mandate" and "current year total taxable value for rollback calculation." Makes a nonsubstantive change.

SECTION 16. Amends Section 26.0441, Tax Code, as follows:

Sec. 26.0441. New heading: ROLLBACK TAX RATE ADJUSTMENT FOR INDIGENT HEALTH CARE. (a) Provides that in the first tax year in which a taxing unit adopts a tax rate after January 1, 2000, and in which the enhanced minimum eligibility standards for indigent health care established under Section 61.006 (Standards and Procedures), Health and Safety Code, apply to the taxing unit, the adjustment for indigent health care under Section 26.035 is the rate expressed in dollars per \$100 of taxable value calculated by dividing the enhanced indigent health care expenditures by the current year total taxable value for rollback calculation. Deletes existing text providing that in the first tax year in which a taxing unit adopts a tax rate after January 1, 2000, and in which the enhanced minimum eligibility standards for indigent health care established under Section 61.006, Health and Safety Code, apply to the taxing unit, the effective maintenance and operations rate for the taxing unit is increased by the rate computed according to a certain formula.

(b) Provides that in each subsequent tax year, if the taxing unit's enhanced indigent health care expenses exceed the amount of those expenses for the preceding year, the adjustment for indigent health care under Section 26.035 is the rate expressed in dollars per \$100 of taxable value calculated by:

(1) subtracting the preceding tax year's enhanced indigent health care expenditures from the current tax year's enhanced indigent health care expenditures; and

(2) dividing the amount computed under Subdivision (1) by the current year total taxable value for rollback calculation. Deletes existing text providing that in each subsequent tax year, if the taxing unit's enhanced indigent health care expenses exceed the amount of those expenses for the preceding year, the effective maintenance and operations rate for the taxing unit is increased by the rate computed according to a set-forth formula.

(c) Requires the taxing unit to include a notice of the increase in its rollback tax rate as a result of the adjustment for indigent health care, including a brief description and the amount of the enhanced indigent health care expenditures, in the information published under Section 26.04(e) and, if applicable, Section 26.06(b). Deletes existing text requiring the taxing unit to include a notice of the increase in its effective maintenance and operations rate provided by this subsection, including a brief description and the amount of the enhanced indigent health care expenditures, in the information published under Section 26.04(e) and, if applicable, Section 26.06(b).

(d) Defines "adjustment for indigent health care" and "current year total taxable value for rollback calculation" and makes a nonsubstantive change.

SECTION 17. Amends Section 26.05, Tax Code, by adding Subsections (a-1), (d-1), (d-2), (e-1), and (e-2) and amending Subsections (b), (c), (d), and (g), as follows:

(a-1) Provides that this subsection applies only to a taxing unit that imposes an additional sales and use tax. Provides that for purposes of Subsection (a)(2) (relating to the

components of a tax rate), the amount needed to fund maintenance and operation expenditures of the taxing unit for the next year is reduced by the amount, if any, by which the amount of additional sales and use tax revenue that will be generated by the additional sales and use tax in the current tax year as calculated under Section 26.041 exceeds the amount published under Section 26.04(e)(3)(C) (relating to requiring a certain designated officer or employee to provide to property owners certain information relating to a schedule of the unit's debt obligations showing certain amounts required to be listed).

(b) Provides that for a taxing unit other than a school district, the vote on the ordinance, resolution, or order setting a tax rate that exceeds the no-new-taxes tax rate, rather than the effective tax rate, is required to be a record vote, and at least 60 percent of the members of the governing body are required to vote in favor of the ordinance, resolution, or order. Makes a nonsubstantive and conforming changes.

(c) and (d) Makes conforming changes.

(d-1) Prohibits the governing body of a taxing unit from holding a public hearing on a proposed tax rate or a public meeting to adopt a tax rate until the 14th day after the date the officer or employee designated by the governing body of the unit to calculate the no-new-taxes tax rate and the rollback tax rate for the unit electronically submits to the comptroller the information described by Section 5.092(c).

(d-2) Prohibits the governing body of a taxing unit other than a school district, notwithstanding Subsection (a) (relating to requiring the governing body of a taxing unit to adopt a tax rate for the current tax year and to provide certain notification), from adopting a tax rate until:

(1) the comptroller has included the information for the current tax year specified by Section 5.092 in the comptroller's property tax database; and

(2) the county assessor-collector for each county in which all or part of the territory of the taxing unit is located has delivered the notice required by Section 26.04(e-2).

(e-1) Prohibits the governing body of a taxing unit that imposes an additional sales and use tax from adopting a tax rate until the chief financial officer or auditor for the unit submits to the governing body of the unit a written certification that:

(1) the amount of additional sales and use tax revenue that will be used to pay debt service has been deducted from the total amount published under Section 26.04(e)(3)(C) as required by Subsection (a)(1) (relating to providing the components for a taxing unit other than a school district); and

(2) if applicable, the amount by which the amount of additional sales and use tax revenue that will be generated by the additional sales and use tax in the current tax year as calculated under Section 26.041 exceeds the amount published under Section 26.04(e)(3)(C) has been deducted from the amount needed to fund maintenance and operation expenditures of the unit for the next year as required by Subsection (a-1) of this section.

(e-2) Requires the comptroller to adopt rules governing the form of the certification required by Subsection (e-1) and the manner in which it is required to be submitted.

(g) Makes a conforming change.

SECTION 18. Amends Section 26.052(e), Tax Code, as follows:

(e) Requires that the public notice provided under Subsection (c) (relating to authorizing a taxing unit to provide notice by mail or in the legal notices section of a newspaper having general circulation in the taxing unit) specify:

(1) and (2) makes no change to these subdivisions;

(3) if the proposed tax rate for the taxing unit exceeds the unit's no-new-taxes tax rate, rather than effective tax rate, calculated as provided by Section 26.04, a statement substantially identical to the following: "The proposed tax rate would increase total taxes in (name of taxing unit) by (percentage by which the proposed tax rate exceeds the no-new-taxes tax rate, rather than the effective tax rate)."

SECTION 19. Amends Sections 26.06(b), (c), (d), and (e), Tax Code, as follows:

(b) Sets forth the required statement language to be included in the "Notice of Public Hearing on Tax Increase" form.

(c) Requires that the notice be posted on the Internet website operated by the taxing unit from the date the notice is first published until the second public hearing is concluded. Deletes existing text requiring that the notice, if the taxing unit operates an Internet website, be posted on the website from the date the notice is first published until the second public hearing is concluded.

(d) Sets forth the required statement language to be included in the "Notice of Tax Revenue Increase" form.

(e) Provides that if the governing body does not adopt a tax rate that exceeds the lower of the rollback tax rate or the no-new-taxes tax rate by the 14th day, rather than the effective tax rate by the 14th day, it is required to give a new notice under Subsection (d) before it may adopt a rate that exceeds the lower of the rollback tax rate or the no-new-taxes tax rate. Makes a conforming change.

SECTION 20. Amends Section 26.065(b), Tax Code, as follows:

(b) Requires the taxing unit, rather than requires the taxing unit if the taxing unit owns, operates, or controls an Internet website, to post notice of the public hearing on the Internet website owned, operated, or controlled by the unit continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.

SECTION 21. Amends Sections 26.08(g), (n), and (p), Tax Code, as follows:

(g) Provides that in a school district that received distributions from an equalization tax imposed under former Chapter 18 (Job Corps Diploma Programs), Education Code, the no-new-taxes, rather than effective, rate of that tax as of the date of the county unit system's abolition is added to the district's rollback tax rate.

(n) Deletes an existing reference to Section 26.08(k) in the computation of the no-new-taxes maintenance and operations tax rate of a school district and makes a conforming change.

(p) Makes conforming changes.

SECTION 22. Amends Section 26.08(i), Tax Code, as effective September 1, 2017, by changing a reference to the effective maintenance and operations tax rate of a school district to the no-new-taxes maintenance and operations tax rate of a school district.

SECTION 23. Amends Section 26.16, Tax Code, by amending Subsections (a) and (d) and adding Subsection (a-1), as follows:

(a) Requires each county to maintain an Internet website. Requires the county assessor-collector for each county, rather than for each county that maintains an Internet website, to post on the Internet website maintained by the county the following information for the most recent five tax years beginning with the 2012 tax year for each taxing unit all or part of the territory of which is located in the county:

(1) through (3) makes no changes to these subdivisions;

(4) the no-new-taxes, rather than effective, tax rate;

(5) the no-new-taxes, rather than effective, maintenance and operations rate; and

(6) makes no changes to this subdivision.

(a-1) Provides that for purposes of Subsection (a), a reference to the no-new-taxes tax rate or the no-new-taxes maintenance and operations rate includes the equivalent effective tax rate or effective maintenance and operations rate for a preceding year. Provides that this subsection expires January 1, 2024.

(d) Makes conforming changes.

SECTION 24. Amends Section 321.106(e), Tax Code, to provide that certain municipal sales and use tax revenue amounts distributed to a fire control, prevention, and emergency medical services district are not considered to be sales and use tax revenue for the purpose of computations, rather than property tax reduction and computation of the municipal tax rate, under Section 26.041.

SECTION 25. Amends Section 321.108(f), Tax Code, to provide that the municipal sales and use tax revenue amounts distributed to a crime control and prevention district are not considered to be additional municipal sales and use tax revenue for the purpose of computations, rather than for purpose of property tax reduction and computation of the municipal tax rate, under Section 26.041.

SECTION 26. Amends Section 323.105(f), Tax Code, to provide that a county sales and use tax or county sales and use tax rate increase amounts distributed to a crime control and prevention district are not considered to be sales and use tax revenue for the purpose of computations, rather than for the purpose of property tax reduction and computation of the county tax rate, under Section 26.041.

SECTION 27. Amends Section 45.105(e), Education Code, to change a reference to the effective tax rate to the no-new-taxes tax rate.

SECTION 28. Amends Section 102.007(d), Local Government Code, to require that an adopted budget contain a cover page that includes certain information.

SECTION 29. Amends Section 111.008(d), Local Government Code, to require that an adopted budget contain a cover page that includes certain information.

SECTION 30. Amends Section 111.039(d), Local Government Code, to require that an adopted budget contain a cover page that includes certain information.

SECTION 31. Amends Section 111.068(c), Local Government Code, to require that an adopted budget contain a cover page that includes certain information.

SECTION 32. Amends Sections 140.010(a), (d), and (e), Local Government Code, as follows:

(a) Defines "no-new-taxes tax rate" and "rollback tax rate" to mean the no-new-taxes, rather than effective, tax rate and rollback tax rate of a county or municipality, as applicable, as calculated under Chapter 26, Tax Code.

(d) and (e) Makes conforming changes.

SECTION 33. Repealer: Section 26.03 (Treatment of Captured Appraised Value and Tax Increment), Tax Code.

Repealers: Sections 26.041(a) (relating to the formula to be used to calculate the effective tax rate and rollback tax rate for a unit imposing additional sales and use tax in the first year in which an additional sales and use tax is required to be collected), (b) (relating to the formula to be used to calculate the rollback tax rate for a taxing unit in a year in

which a taxing unit imposes an additional sales and use tax), (c) (relating to the formula to be used to calculate the effective tax rate and rollback tax rate in a year in which a taxing unit that has been imposing an additional sales and use tax ceases to impose an additional sales and use tax), and (e) (relating to authorizing the governing body of certain cities by order adopted by a majority vote of the governing body, to direct the designated officer or employee to add to the effective and rollback tax rates a certain amount), Tax Code.

Repealer: Section 26.045 (Rollback Relief for Pollution Control Requirements), Tax Code.

SECTION 34. (a) Requires the comptroller, not later than September 1, 2019, to appoint the members of an advisory group to provide to the comptroller advice and assistance regarding the creation and operation of the property tax database required by Section 5.092, Tax Code, as added by this Act, and related matters. Provides that the advisory group is composed of certain members.

(b) Provides that the advisory group is abolished and this section expires December 31, 2021.

SECTION 35. Requires the comptroller to comply with Sections 5.07(f) and 5.092, Tax Code, as added by this Act, not later than June 1, 2020.

SECTION 36. (a) Effective date, except as provided by Subsections (b), (c), and (d) of this section: January 1, 2018.

(b) Effective date, Sections 5.091 and 26.065(b), Tax Code, as amended by this Act, and Section 34 of this Act: December 1, 2017.

(c) Effective date, Sections 5.07(f) and 5.092, Tax Code, as added by this Act: September 1, 2019.

(d) Effective date, Sections 25.19(b) and (i), 26.04(d-1) and (e-2), 26.04(g), and 26.05(d-1) and (d-2), Tax Code, as amended and added by this Act: January 1, 2020.