

By: Murphy, Parker, Rodriguez of Travis,  
Keffer

H.B. No. 2826

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the eligibility of certain property located in multiple  
3 school districts for a limitation on appraised value for school  
4 district maintenance and operations ad valorem tax purposes under  
5 the Texas Economic Development Act.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Subchapter B, Chapter 313, Tax Code, is amended  
8 by adding Section 313.0255 to read as follows:

9 Sec. 313.0255. PROJECT LOCATED IN MULTIPLE SCHOOL  
10 DISTRICTS. (a) This section applies only to a single unified  
11 project that is located in more than one but not more than three  
12 school districts, each of which is contiguous to another school  
13 district in which the project is located and at least one of which  
14 is a school district to which this subchapter applies.

15 (b) Except as otherwise provided by this section, the  
16 provisions of this subchapter applicable to a project that is  
17 located in only one school district apply to a project to which this  
18 section applies, including the provisions governing the  
19 application and approval process. This section does not affect the  
20 requirement that each school district from which the applicant  
21 desires a limitation on appraised value of the applicant's property  
22 for school district maintenance and operations ad valorem tax  
23 purposes enter into an agreement with the applicant under Section  
24 313.027 in order for the applicant to receive a limitation from that

1 school district. Except as otherwise provided by this section, this  
2 section does not affect the terms of an agreement between the  
3 applicant and a school district under Section 313.027 as prescribed  
4 by that section.

5 (c) For purposes of determining the required minimum amount  
6 of a qualified investment under Section 313.021(2)(A)(iv)(a) and  
7 the minimum amount of a limitation on appraised value under Section  
8 313.027(b), a project is considered to be located in the school  
9 district in which the project is located that has the highest  
10 taxable value of property for the preceding tax year as determined  
11 under Subchapter M, Chapter 403, Government Code.

12 (d) The minimum amount of the limitation on appraised value  
13 to which a school district may agree under Section 313.027(b) is  
14 equal to the amount specified by that subsection for the applicable  
15 category of school district as determined in accordance with  
16 Subsection (c) of this section multiplied by a fraction the  
17 numerator of which is the amount of qualified investment made in the  
18 school district in connection with the project and the denominator  
19 of which is the total amount of qualified investment made in  
20 connection with the project.

21 (e) In determining whether property on which a project is  
22 located meets the requirements of Section 313.024 for eligibility  
23 for a limitation on appraised value under this subchapter, the  
24 comptroller shall consider whether the project as a whole would  
25 meet those requirements were the project located at one site in a  
26 single school district.

27 SECTION 2. Subchapter C, Chapter 313, Tax Code, is amended

1 by adding Section 313.055 to read as follows:

2       Sec. 313.055. PROJECT LOCATED IN MULTIPLE SCHOOL DISTRICTS.  
3 Section 313.0255 applies to a single unified project that is  
4 located in more than one school district but not more than three  
5 school districts, each of which is contiguous to another school  
6 district in which the project is located and is a school district to  
7 which this subchapter applies, in the same manner as that section  
8 applies to a project described by Section 313.0255(a), except that  
9 for purposes of Section 313.0255(c) the project is considered to be  
10 located in the school district in which the project is located that  
11 has the highest taxable value of industrial property for the  
12 preceding tax year as determined under Subchapter M, Chapter 403,  
13 Government Code.

14       SECTION 3. This Act applies only to an application filed  
15 under Chapter 313, Tax Code, on or after the effective date of this  
16 Act. An application filed under that chapter before the effective  
17 date of this Act is governed by the law in effect on the date the  
18 application was filed, and the former law is continued in effect for  
19 that purpose.

20       SECTION 4. This Act takes effect September 1, 2015.