

**House Bill 2826**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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

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

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

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

SENATE VERSION (IE)

SECTION 1. Same as House version.

CONFERENCE

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

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

No equivalent provision.

SENATE VERSION (IE)

SECTION \_\_. Section 313.032(c), Tax Code, is amended to read as follows:

(c)The portion of the report described by Subsection(a)(2) must be based on data certified to the comptroller by each recipient or former recipient of a limitation on appraised value under this chapter. The comptroller shall verify a random sample of the data submitted under this section using information from the Texas Workforce Commission, the chief appraiser of the applicable appraisal district, or other sources the comptroller considers reliable. The random sample used to verify date under this section must constitute not less than 33 percent of the data used by the comptroller to prepare the report. Information provided under this section that contains personal identifying information of an individual is confidential and not subject to disclosure under Chapter 552.

CONFERENCE

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SENATE VERSION (IE)

CONFERENCE

Government Code, or Chapter 111, Tax Code. [FA1]

SECTION 2. Subchapter C, Chapter 313, Tax Code, is amended by adding Section 313.055 to read as follows:

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

SECTION 2. Same as House version.

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

SECTION 3. Same as House version.

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

SECTION 4. Same as House version.