

By: Bettencourt

S.B. No. 1309

A BILL TO BE ENTITLED

AN ACT

relating to the assessment and collection of ad valorem taxes imposed by a school district.

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

SECTION 1. Section 11.1511(c), Education Code, is amended to read as follows:

(c) The board may:

(1) issue bonds and levy, pledge, assess, and collect an annual ad valorem tax to pay the principal and interest on the bonds as authorized under Sections 45.001 and 45.003;

(2) levy, assess, and collect an annual ad valorem tax for maintenance and operation of the district as authorized under Sections 45.002 and 45.003; and

~~(3) [employ a person to assess or collect the district's taxes as authorized under Section 45.231; and~~

~~[(4)]~~ enter into contracts as authorized under this code or other law and delegate contractual authority to the superintendent as appropriate.

SECTION 2. Section 45.231, Education Code, is amended to read as follows:

Sec. 45.231. ~~[EMPLOYMENT OF]~~ ASSESSOR AND COLLECTOR. ~~[(a)]~~  
The assessor and collector for ~~[board of trustees of]~~ an independent school district is the county assessor-collector for the county in which the property subject to taxation by the school

1 district is located ~~[may employ a person to assess or collect the~~  
2 ~~school district's taxes and may compensate the person as the board~~  
3 ~~of trustees considers appropriate].~~

4 ~~[(b) This section does not prohibit an independent school~~  
5 ~~district from providing for the assessment or collection of the~~  
6 ~~school district's taxes under a method authorized by Subchapter B,~~  
7 ~~Chapter 6, Tax Code.]~~

8 SECTION 3. Sections 6.22(a) and (b), Tax Code, are amended  
9 to read as follows:

10 (a) The assessor and collector for a taxing unit other than  
11 a county, school district, or ~~[a]~~ home-rule municipality ~~[city]~~ are  
12 determined by the law creating or authorizing creation of the  
13 taxing unit.

14 (b) The assessor and collector for a home-rule municipality  
15 ~~[city]~~ are determined by the municipality's ~~[city's]~~ charter and  
16 ordinances.

17 SECTION 4. Section 6.23, Tax Code, is amended by adding  
18 Subsection (a-1) to read as follows:

19 (a-1) The county assessor-collector shall assess and  
20 collect taxes on property in the county for each school district  
21 located in the county.

22 SECTION 5. Section 6.27(b), Tax Code, is amended to read as  
23 follows:

24 (b) Except as provided by Subsection (d), the county  
25 assessor-collector is entitled to a reasonable fee, which may not  
26 exceed the actual costs incurred, for assessing and collecting  
27 taxes for a taxing unit as required by ~~[pursuant to]~~ Section

1 6.23(a)(1), (2), or (3) or (a-1).

2 SECTION 6. Section 45.232, Education Code, is repealed.

3 SECTION 7. The changes in law made by this Act do not apply  
4 to an independent school district during the term of a contract  
5 entered into by the school district before the effective date of  
6 this Act that requires a person other than an employee of the school  
7 district to assess, collect, or assess and collect ad valorem taxes  
8 imposed by the school district.

9 SECTION 8. This Act takes effect September 1, 2019.