

1-1 By: Bettencourt S.B. No. 1309  
1-2 (In the Senate - Filed February 28, 2019; March 7, 2019,  
1-3 read first time and referred to Committee on Property Tax;  
1-4 April 29, 2019, reported favorably by the following vote: Yeas 5,  
1-5 Nays 0; April 29, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	<u>Bettencourt</u>	X		
1-9	<u>Paxton</u>	X		
1-10	<u>Creighton</u>	X		
1-11	<u>Hancock</u>	X		
1-12	<u>Hinojosa</u>	X		

1-13 A BILL TO BE ENTITLED  
1-14 AN ACT

1-15 relating to the assessment and collection of ad valorem taxes  
1-16 imposed by a school district.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 11.1511(c), Education Code, is amended  
1-19 to read as follows:

1-20 (c) The board may:

1-21 (1) issue bonds and levy, pledge, assess, and collect  
1-22 an annual ad valorem tax to pay the principal and interest on the  
1-23 bonds as authorized under Sections 45.001 and 45.003;

1-24 (2) levy, assess, and collect an annual ad valorem tax  
1-25 for maintenance and operation of the district as authorized under  
1-26 Sections 45.002 and 45.003; and

1-27 (3) ~~employ a person to assess or collect the~~  
1-28 ~~district's taxes as authorized under Section 45.231; and~~

1-29 ~~[(4)]~~ enter into contracts as authorized under this  
1-30 code or other law and delegate contractual authority to the  
1-31 superintendent as appropriate.

1-32 SECTION 2. Section 45.231, Education Code, is amended to  
1-33 read as follows:

1-34 Sec. 45.231. ~~[EMPLOYMENT OF]~~ ASSESSOR AND COLLECTOR. ~~[(a)]~~  
1-35 The assessor and collector for [board of trustees of] an  
1-36 independent school district is the county assessor-collector for  
1-37 the county in which the property subject to taxation by the school  
1-38 district is located [may employ a person to assess or collect the  
1-39 school district's taxes and may compensate the person as the board  
1-40 of trustees considers appropriate].

1-41 ~~[(b) This section does not prohibit an independent school~~  
1-42 ~~district from providing for the assessment or collection of the~~  
1-43 ~~school district's taxes under a method authorized by Subchapter B,~~  
1-44 ~~Chapter 6, Tax Code.]~~

1-45 SECTION 3. Sections 6.22(a) and (b), Tax Code, are amended  
1-46 to read as follows:

1-47 (a) The assessor and collector for a taxing unit other than  
1-48 a county, school district, or ~~[a]~~ home-rule municipality [city] are  
1-49 determined by the law creating or authorizing creation of the  
1-50 taxing unit.

1-51 (b) The assessor and collector for a home-rule municipality  
1-52 [city] are determined by the municipality's [city's] charter and  
1-53 ordinances.

1-54 SECTION 4. Section 6.23, Tax Code, is amended by adding  
1-55 Subsection (a-1) to read as follows:

1-56 (a-1) The county assessor-collector shall assess and  
1-57 collect taxes on property in the county for each school district  
1-58 located in the county.

1-59 SECTION 5. Section 6.27(b), Tax Code, is amended to read as  
1-60 follows:

1-61 (b) Except as provided by Subsection (d), the county

2-1 assessor-collector is entitled to a reasonable fee, which may not  
2-2 exceed the actual costs incurred, for assessing and collecting  
2-3 taxes for a taxing unit as required by ~~[pursuant to]~~ Section  
2-4 6.23(a)(1), (2), or (3) or (a-1).

2-5 SECTION 6. Section 45.232, Education Code, is repealed.

2-6 SECTION 7. The changes in law made by this Act do not apply  
2-7 to an independent school district during the term of a contract  
2-8 entered into by the school district before the effective date of  
2-9 this Act that requires a person other than an employee of the school  
2-10 district to assess, collect, or assess and collect ad valorem taxes  
2-11 imposed by the school district.

2-12 SECTION 8. This Act takes effect September 1, 2019.

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