

1-1 By: Bettencourt S.B. No. 1428
 1-2 (In the Senate - Filed March 10, 2021; March 18, 2021, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 21, 2021, reported favorably by the following vote: Yeas 5,
 1-5 Nays 4; April 21, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Menéndez		X		
1-9 Eckhardt		X		
1-10 Gutierrez		X		
1-11 Hall	X			
1-12 Nichols	X			
1-13 Paxton	X			
1-14 Springer	X			
1-15 Zaffirini		X		

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the applicability of the exemptions in the event of a
 1-20 disaster from certain limitations on the ad valorem tax rate of a
 1-21 taxing unit.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 26.07(b), Tax Code, is amended to read as
 1-24 follows:

1-25 (b) If the governing body of a special taxing unit or a
 1-26 municipality with a population of 30,000 or more adopts a tax rate
 1-27 that exceeds the taxing unit's voter-approval tax rate, or the
 1-28 governing body of a taxing unit other than a special taxing unit or
 1-29 a municipality with a population of less than 30,000 regardless of
 1-30 whether it is a special taxing unit adopts a tax rate that exceeds
 1-31 the greater of the taxing unit's voter-approval tax rate or de
 1-32 minimis rate, the registered voters of the taxing unit at an
 1-33 election held for that purpose must determine whether to approve
 1-34 the adopted tax rate. When increased expenditure of money by a
 1-35 taxing unit is necessary to respond to a disaster, including a
 1-36 tornado, hurricane, flood, wildfire, or other calamity, but not
 1-37 including a drought or epidemic, that has impacted the taxing unit
 1-38 and the governor has declared any part of the area in which the
 1-39 taxing unit is located as a disaster area, an election is not
 1-40 required under this section to approve the tax rate adopted by the
 1-41 governing body for the year following the year in which the disaster
 1-42 occurs.

1-43 SECTION 2. Section 26.08(a-1), Tax Code, is amended to read
 1-44 as follows:

1-45 (a-1) When increased expenditure of money by a school
 1-46 district is necessary to respond to a disaster, including a
 1-47 tornado, hurricane, flood, wildfire, or other calamity, but not
 1-48 including a drought or epidemic, that has impacted a school
 1-49 district and the governor has requested federal disaster assistance
 1-50 for the area in which the school district is located, an election is
 1-51 not required under this section to approve the tax rate adopted by
 1-52 the governing body for the year following the year in which the
 1-53 disaster occurs. A tax rate adopted under this subsection applies
 1-54 only in the year for which the rate is adopted. If a district adopts
 1-55 a tax rate under this subsection, the amount by which that rate
 1-56 exceeds the district's voter-approval tax rate for that tax year
 1-57 may not be considered when calculating the district's
 1-58 voter-approval tax rate for the tax year following the year in which
 1-59 the district adopts the rate.

2-1 SECTION 3. The changes in law made by this Act apply to the
2-2 ad valorem tax rate of a taxing unit beginning with the 2022 tax
2-3 year.

2-4 SECTION 4. This Act takes effect January 1, 2022.

2-5

* * * * *