

1-1 By: Bettencourt S.B. No. 1023
1-2 (In the Senate - Filed January 30, 2025; February 24, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 March 17, 2025, reported favorably by the following vote: Yeas 6,
1-5 Nays 0; March 17, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook	X			
1-10 Gutierrez			X	
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the calculation of certain ad valorem tax rates.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 5.07(g), Tax Code, is amended to read as

1-20 follows:

1-21 (g) The forms described by Subsection (f) must be in an

1-22 electronic format and:

1-23 (1) have blanks that can be filled in electronically;

1-24 (2) be capable of being certified by the designated

1-25 officer or employee after completion as accurately calculating the

1-26 applicable tax rates and using values that are the same as the

1-27 values shown in, as applicable:

1-28 (A) the taxing unit's certified appraisal roll;

1-29 or

1-30 (B) the certified estimate of taxable value of

1-31 property in the taxing unit prepared under Section 26.01(a-1);

1-32 ~~and~~

1-33 (3) be capable of being electronically incorporated

1-34 into the property tax database maintained by each appraisal

1-35 district under Section 26.17 and submitted electronically to the

1-36 county assessor-collector of each county in which all or part of the

1-37 territory of the taxing unit is located; and

1-38 (4) be capable of including for each entry, other than

1-39 an entry making a mathematical calculation, a hyperlink to a

1-40 document that evidences the accuracy of the entry.

1-41 SECTION 2. Section 26.03, Tax Code, is amended by adding

1-42 Subsection (e) to read as follows:

1-43 (e) For a taxing unit in which a tax rate calculation for a

1-44 tax year is affected by the application of this section, the

1-45 adjustments to the value of property taxable by the unit and to the

1-46 amount of taxes imposed or collected by the unit prescribed by this

1-47 section shall be calculated separately for each reinvestment zone

1-48 in which the taxing unit participates. The comptroller shall

1-49 ensure that the tax rate calculation forms prescribed under Section

1-50 5.07 provide for the calculations to be made in the manner required

1-51 by this subsection.

1-52 SECTION 3. Section 26.04(d-1), Tax Code, is amended to read

1-53 as follows:

1-54 (d-1) The designated officer or employee shall use the tax

1-55 rate calculation forms prescribed by the comptroller under Section

1-56 5.07 in calculating the no-new-revenue tax rate and the

1-57 voter-approval tax rate. The designated officer or employee must

1-58 include a hyperlink described by Section 5.07(g)(4) for each entry

1-59 on the form, other than an entry making a mathematical calculation.

1-60 SECTION 4. This Act applies to the calculation of an ad

1-61 valorem tax rate only for a tax year that begins on or after the

2-1 effective date of this Act.
2-2 SECTION 5. This Act takes effect January 1, 2026.
2-3 * * * * *