

BILL ANALYSIS

H.B. 1454
By: Rinaldi
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that taxpayers who receive a school district's property tax bill may be unaware that a pending tax ratification election could lower their tax liability. H.B. 1454 seeks to increase transparency, disseminate relevant information, and engage taxpayers in the tax adoption and ratification process by requiring a certain notification to be provided if a tax ratification election is pending.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1454 amends the Tax Code to require a public school district property tax bill or separate statement, if the governing body of the school district has adopted a tax rate that exceeds the district's rollback tax rate and an election to determine whether to approve the adopted tax rate is required but has not been held as of the date the tax bill is mailed, to provide notice that the registered voters of the district will have an opportunity at an election to determine whether to approve the adopted tax rate. The bill requires the notice to include the date of the election and the maximum amount of taxes the school district may impose on the property if at the election the voters of the district do not approve the adopted tax rate.

EFFECTIVE DATE

September 1, 2017.