

By: Dean

H.B. No. 119

A BILL TO BE ENTITLED

AN ACT

relating to requiring voter approval for certain local tax rate increases adopted pursuant to a disaster declaration.

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

SECTION 1. Voter approval of disaster-related tax rate increases.

(1) This section applies to any taxing unit, other than a school district, that adopted a tax rate under Section 26.042(c-1), Tax Code, allowing use of the 8% voter-approved rate calculation due to a disaster declaration, during the period from May 28, 2025, through December 31, 2025.

(2) A taxing unit described by Subsection (1) may not continue to impose a tax rate authorized under Section 26.042(c-1), Tax Code, for more than 30 days unless the increased tax rate is approved by voters at an election held within 30 days.

(3) If no such election is held or the tax rate is not approved by voters within the 30-day period, the taxing unit's tax rate shall automatically revert to the tax rate in effect immediately preceding the disaster-related increase.

(4) An election under this section must be held in compliance with tax rate approval elections under Chapter 26, Tax Code.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution. If this
2 Act does not receive the vote necessary for immediate effect, this
3 Act takes effect on the 91st day after the last day of the
4 legislative session.