

Bills of Interest

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Bill No.	Author	<u>Caption</u>	Summary	Bill Status
		Bu	ıdget	
HB 1	Otto	General Appropriations Bill.		House conferees appointed 4/22/15; Senate Conferees appointed 4/23/15
HB 2	Otto	Relating to making supplemental appropriations and giving direction and adjustment authority regarding appropriations.		Passed the House 4/1/15
HB 8	Otto	Relating to the deposit of money received from the federal government.	Requires the Comptroller to create a special fund outside of general revenue for the purpose of processing revenue from the federal government	Placed on House Calendar 4/7/15
НВ 290	Leach	Relating to the constitutional limit on the rate of growth of appropriations and the use of surplus state revenues.	Limit on appropriations; dedicates a portion of ESF for franchise tax reduction	Referred to Appropriations 2/11/15
HB 1592	Frank	Relating to comparisons of state budgets made by the Legislative Budget Board.	Would require the LBB to incorporate current accounting method changes to previous bienniums when comparing different budgets.	Voted favorably from Appropriations 5/5/15
HB 1697	Capriglione	Relating to the limitation on the rate of growth of appropriations.	Expands the criteria for limiting state spending hikes to include the state's population growth plus inflation, or the rate of growth of the state's gross domestic product. Would	Referred to Appropriations 3/12/15
Companior	n: SB 403 by V. Taylor		require that budget writers use the lowest estimate when calculating spending increases.	
HJR 8	Otto	Proposing a constitutional amendment to dedicate certain money to the purpose of retiring state debt early.	In the event the Rainy Day Fund hits its cap, this amendment dedicates the excess funds to an account which may only be appropriated to retire state debt	Placed on Calendar for 4/7/15
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Bill No.	Author	<u>Caption</u>	Summary	Bill Status
HJR 45	Leach	Proposing a constitutional amendment concerning the limitation on the rate of growth in appropriations and the use of unencumbered surplus state revenues to provide for a rebate of state franchise taxes, to reduce public school district property taxes, and to fund the state's rainy day fund.	Limit on appropriations; dedicates a portion of ESF for franchise tax reduction	Referred to Appropriations 2/26/15
HJR 68	Otto	Proposing a constitutional amendment to dedicate certain money to the purpose of retiring state debt early.	In the event the Rainy Day Fund hits its cap, this amendment dedicates the excess funds to an account which may only be appropriated to retire state debt	Referred to Appropriatins 2/26/15
SB 2	Nelson	General Appropriations Bill	Senate Version of General Appropriations Bill	Left pending in Finance 3/26/15
SB 9	Hancock	Relating to the constitutional limit on the rate of growth of appropriations.		Referred to Appropriations 5/5/15
SB 15	Nelson	Relating to state tax reductions and the limit on appropriations from certain state tax revenue for a state fiscal biennium.	Revenue appropriated for the purpose of paying for tax relief is not subject to the Article VIII spending limit.	Referred to Finance 3/4/15
SB 16	Hinojosa	Relating to excepting certain appropriations	Exempt appropriations for debt service from the constitutional spending limit.	Referred to Finance 3/4/15
Companion	n: HB 2338 by Keffer	regarding the constitutional limitation on the rate of growth of appropriations.		
SB 101	Hinojosa	Relating to excepting certain	Exempts appropriations for debt servcie from the state	Referred to Finance 1/27/15
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Bill No.	<u>Author</u>	Caption appropriations from computations regarding the constitutional limitation on the rate of growth of appropriations.	Summary spending limit (requires SJR 7)	Bill Status
SB 137	Perry	Relating to the maximum rate of growth of appropriations.	Limits growth in total state appropriations to no more than the lesser of personal income growth or the growth in population plus inflation (requires SJR 11)	Referred to Finance 1/27/15
SJR 2	Hancock	Proposing a constitutional amendment concerning the limitation on the rate of growth in appropriations.		Placed on Senate Intent Calendar 4/14/15
SJR 3	Nelson	Proposing a constitutional amendment excepting certain appropriations for reducing state debt from the constitutional limitation on the rate of growth of appropriations.	Amends the Texas Constitution so that tax relief is no longer subject to the spending limit. Currently, under Article VIII of the Texas Constitution, any appropriation that is not dedicated by the Constitution is subject to the spending cap.	Referred to Finance 3/4/15
SJR 4 Companion	Hinojosa : HJR 106 by Keffer	Proposing a constitutional amendment excepting certain appropriations for reducing state debt from the constitutional limitation on the rate of growth of appropriations.	Exempt appropriations for debt service from the constitutional spending limit.	Referred to Finance 3/4/15
SJR 7	Hinojosa	Proposing a constitutional amendment excepting certain appropriations for reducing state debt from the constitutional limitation on the rate of growth of appropriations.	Exempts appropriations for debt servcie from the state spending limit (SB 101 is enabling)	Referred to Finance 1/27/15
SJR 11	Perry	Proposing a constitutional amendment regarding the maximum amount of appropriations for a state fiscal	Limits growth in total state appropriations to no more than the lesser of personal income growth or the growth in population plus inflation (SB137 is enabling) 3 of 127	Referred to Finance 2/2/15

Bill No.	<u>Author</u>	<u>Caption</u> biennium.	Summary	Bill Status
SJR 33	Watson	Proposing a constitutional amendment to prohibit using revenues, other money, or account or fund balances dedicated by law for nondedicated general governmental purposes or for certification of appropriations for nondedicated purposes or entities.	Would end fee and other revenue diversions by prohibiting using certain money dedicated by law for nondedicated purposes or entities and to prohibit using that money to certify appropriations for nondedicated purposes or entities.	Referred to Finance 2/24/15

Economic Development

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HB 26	Button	Relating to state economic development measures, including administration of the Texas Enterprise Fund, creation of the Economic Incentive Oversight Board, abolishment of the Texas emerging technology fund and certain programs and funds administered by the Texas Economic Development Bank, renaming the Major Events trust fund to the Major Events Reimbursement Program, and disposition of balances from the Texas emerging technology fund.	Omnibus economic development reform bill.	Referred to Senate Natural Resources & Economic Development 5/5/15
HB 27	Button	Relating to state economic development measures, including administration of the Texas Enterprise Fund, the abolishment of the Texas		Postponed on second reading until 5/14/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 28	Button	Relating to an audit by the state auditor of certain programs and funds providing economic development incentives to entities and other persons.	Requires State Auditor to audit 21 specified economic development programs	Postponed on second reading until 5/14/15
HB 29	Springer	Relating to the funding of certain activities related to the commercialization of emerging technologies.		Left pending in Economic & Small Business Development 4/2/15
HB 1126	Workman	Relating to the qualifications for incentives for the film, television, and multimedia production industries.		Left pending in Economic & Small Business Development 4/30/15
HB 1156	Alvarado	Relating to the establishment of an electronic information and application system for state and local incentives for economic development purposes.	Creates a single integrated web portal where a company considering moving to or expanding in Texas can fill out a uniform application that will automatically list the incentives that they pre-qualify for. At the same time, the portal will send the application to the proper state and local officials for further customized incentive packages and consultations.	Left pending in Economic & Small Business Development 3/19/15
HB 1250	Murphy	Relating to the required wage for jobs created for the purpose of eligibility for a limitation on appraised value of property for ad valorem tax purposes under the Texas Economic Development Act.	Changes the required wage standard for Chapter 313 Economic Development jobs at a project, so a qualifying job must pay the lesser of the state median annual wage for manufacturing jobs, or the county average annual wage for manufacturing jobs in the county where the job is located.	Set on House Calendar for 5/12/15
HB 1987	Springer	Relating to the eligibility of property for a limitation on appraised value for school district maintenance and operations ad valorem tax purposes	Amends Chapter 313, Tax Code, to allow waiver or reduction of the new jobs requirement only on recommendation of the comptroller and to specify that the limitation agreement must provide for the recapture of property tax revenue if, in	Voted favorably from Ways & Means 5/1/15

Bill No.	<u>Author</u>	Caption under the Texas Economic Development Act.	Summary the first tax year after the agreement expires, the market value of the subject property is less than 80% of the value of the property in the first tax year after expiration of the qualifying period	Bill Status
НВ 1995	Deshotel	Relating to the authority to modify an ad valorem tax abatement agreement to extend the abatement period if a disaster prevents the property owner from complying with the agreement.	Amends Chapter 312, Tax Code, to allow the parties to a tax abatement agreement to extend the period of abatement for up to 10 years if the property is located in a disaster area declared by the governor, the owner sustains a casualty loss as a result of the disaster, and the loss prevents the owner from complying with the original agreement.	Recommended for Local & Consent Calendar 5/7/15
HB 2488 Companior	Smithee n: SB 1797 by Seliger	Relating to the limitation on the amount of supplemental payments under the Texas Economic Development Act.	Amends §313.027(i), Tax Code, to raise the alternative dollar limitation on supplemental payments to school districts from \$50,000 to \$75,000 per year for each year of the payment.	Referred to Ways & Means 3/13/15
НВ 2709	Geren	Relating to the eligibility of property used for large data center projects for ad valorem tax benefits under the Texas Economic Development Act.	Makes a large data center project eligible for a tax limitation under Chapter 313. A large data center project is defined as an establishment primarily engaged in providing electronic data processing and information storage.	Voted favorably from Ways & Means 4/2/15
HB 2826	Murphy	Relating to the eligibility of property located in more than one school district for a limitation on appraised value for school district maintenance and operations ad valorem tax purposes under the Texas Economic Development Act.	Amends Chapter 313, Tax Code, to provide that if a project is located in more than one contiguous district, the project is considered to be located in the district with the highest taxable value for purposes of determining the minimum qualified investment and minimum value limitation; prorates the value limitation in each district in proportion to the amount of qualified investment in each district; requires the comptroller to determine eligibility of the whole project based on the project's eligibility if it were located in one district.	Referred to Finance 5/7/15
НВ 3637	Turner, Chris	Relating to the verification of information provided to the	Requires the Comptroller to verify the information provided in compliance reports using information from the Texas	Voted favorably from Ways & Means 5/7/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
Companion	: SB 829 by Kolkhorst	comptroller and contained in reports on compliance with agreements under the Texas Economic Development Act.	Workforce Commission, chief appraiser, and other reliable sources.	
НВ 3732	Cook	Relating to the eligibility of property used for a large-scale electric energy storage facility for ad valorem tax benefits under the Texas Economic Development Act.	Add large-scale electric energy storage facilities to the list of projects eligible for a value limitation under Chapter 313.	Voted favorably from Ways & Means 5/1/15
НВ 4052	White, James	Relating to posting certain economic development agreements on the Internet.	Requires a political subdivision to post on the Internet each economic development agreement with a business.	Left pending in Economic & Small Business Development 4/30/15
SB 48	Zaffirini	Relating to the events eligible for funding from the Major Events trust fund.	Clarifies that ESPN is eligible to receive a Major Events Fund grant.	Referred to Business & Commerece 1/26/15
SB 434	Burton	Relating to the repeal of the authorization for a governing body to conduct economic development negotiations in a closed meeting under the open meetings law.	Would repeal the statutory authorization in the Open Meetings Act for a governing body to conduct a closed meeting for deliberations regarding economic development negotiations.	Referred to Business and Commerce 2/9/15
SB 635	Campbell	Relating to the eligibility of property used in connection with renewable energy electric generation through the use of wind power for a limitation on appraised value of property for ad valorem tax purposes under the Texas Economic Development Act.	Adds §313.024, Tax Code, to disqualify property used by an entity to generate electricity by wind power for a Chapter 313 tax limitation if the property owner receives a federal tax subsidy for the use of the property for wind power generation for that tax year (including a federal REPC under §45, IRC).	Referred to Natural Resources & Economic Development 2/23/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
SB 829	Kolkhorst	Relating to the verification of information provided to the comptroller and contained in reports on compliance with agreements under the Texas Economic Development Act.	Requires the Comptroller to verify the information provided in compliance reports using information from the Texas Workforce Commission, chief appraiser, and other reliable sources.	Left pending in Natural Resources & Economic Development 4/21/15
SB 829	Kolkhorst	Relating to the verification of information provided to the comptroller and contained in reports on compliance with agreements under the Texas Economic Development Act.	Requires the Comptroller to verify the information provided in compliance reports using information from the Texas Workforce Commission, chief appraiser, and other reliable sources.	Left pending in Natural Resources & Ecocomic Development 4/21/15
SB 1103	Hancock	Relating to the eligibility of property used for large data center projects for ad valorem tax benefits under the Texas Economic Development Act.	Makes a large data center project eligible for a tax limitation under Chapter 313. A large data center project is defined as an establishment primarily engaged in providing electronic data processing and information storage.	Left pending in Natural Resources & Economic Development 4/7/15
Companion	: HB 2709 by Geren			
SB 1797	Seliger	Relating to the limitation on the amount of supplemental payments under the Texas Economic Development Act.	Amends §313.027(i), Tax Code, to raise the alternative dollar limitation on supplemental payments to school districts from \$50,000 to \$75,000 per year for each year of the payment.	Referred to Natural Resources and Economic Development 3/24/15
Companion	n: HB 2488			
		Fi	scal	
HB 1349	Howard	Relating to the creation of a long-range revenue analysis committee.	Would create a long-range revenue analysis committee that would issue financial projection and revenue reports for a 10-year period to assist the Legislature in making budget decisions.	Referred to Appropriations 3/5/15
HB 1378	Flynn	Relating to annual financial reporting of debt information.	Requires local governments to report annually specified and detailed information about disbursements from tax and	Recommended for Senate Local

Bill No.	<u>Author</u>	Caption	Summary other revenues and debt	Bill Status
			other revenues and debt.	Calendar 5/7/15
НВ 1399	Goldman	Relating to procedures and requirements for the issuance of certificates of obligation.	Prohibits a governmental entity from issuing certificates of obligation for a purpose if a bond proposition for the same purpose has been submitted to voters in the prior 3 years and failed to be approved; requires a notice of intent to issue	Left pending in Investments & Financial Services 3/18/15
Companion	: SB 310 by Campbell		certificates of obligation to be published continuously for 45 days on the issuer's website and requires the notice to contain detailed content regarding the issuer's debt position; requires the issuer to include in the notice information regarding a petition for an election to approve the certificates of obligation (requires 5% of voters in the city or county in most recent gubernatorial election).	
SB 15	Nelson	Relating to state tax reductions and the limit on appropriations from certain state tax revenue for a state fiscal biennium.	Revenue appropriated for the purpose of paying for tax relief is not subject to the Article VIII spending limit.	Referred to Finance 3/4/15
SB 16	Hinojosa	Relating to excepting certain appropriations from computations	Exempt appropriations for debt service from the constitutional spending limit.	Referred to Finance 3/4/15
Companion	: HB 2338 by Keffer	regarding the constitutional limitation on the rate of growth of appropriations.		
SJR 3	Nelson	Proposing a constitutional amendment excepting certain appropriations for reducing state debt from the constitutional limitation on the rate of growth of appropriations.	Amends the Texas Constitution so that tax relief is no longer subject to the spending limit. Currently, under Article VIII of the Texas Constitution, any appropriation that is not dedicated by the Constitution is subject to the spending cap.	Referred to Finance 3/4/15
SJR 4	Hinojosa	Proposing a constitutional amendment excepting certain appropriations for reducing state debt from the	Exempt appropriations for debt service from the constitutional spending limit.	Referred to Finance 3/4/15
Companion	: HJR 106 by Keffer	constitutional limitation on the rate of growth of appropriations.		
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Bill No.	<u>Author</u>	Caption	<u>Summary</u>	Bill Status
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		Franc	hise Tax	
НВ 32	Bonnen, Dennis	Relating to decreasing the rates of the franchise tax.	Would deliver franchise tax relief by reducing the standard 1% and 0.5% standard franchise tax rates by 25% to 0.75% and 0.375%. Additionally, the EZ tax rate was reduced 40% to 0.331% and extended to taxpayers with revenues of less than \$20 million.	Referred to Finance 5/6/15
HB 33	Bonnen, Dennis	Relating to the EZ computation of the franchise tax.	Modifies the EZ Computation by eliminating the tax rate of 0.575% and replacing it with a tax table that is based on apportioned total revenue.	Referred to Ways & Means 3/16/15
НВ 79	Guillen	Relating to the exemptions from the sales and use tax and the franchise tax for certain businesses during an initial period of operation in the state.	Temporary sales/franchise tax exemption for new businesses.	Referred to Ways & Means 2/9/15
HB 83	White	Relating to the computation of cost of goods sold for purposes of the franchise tax by taxable entities primarily engaged in the business of harvesting trees for wood.	Expands the definition of cost of goods sold for timber harvesters.	Left pending in Ways & Means 4/14/15
HB 84	White	Relating to the exclusion of certain funds in determining total revenue for purposes of the franchise tax by taxable entities engaged in the business of harvesting trees for wood.	Allows a timber company to exclude lease payments from total revenue.	Referred to Ways & Means 2/7/15
НВ 193	Murphy	Relating to the phaseout and repeal of the franchise tax.	Four year phased repeal of the franchise tax in 25% increments beginning January 1, 2016.	Referred to Ways & Means 2/10/15
НВ 246	Martinez-Fischer	Relating to franchise tax credits for creating quality jobs for veterans. Page	Creates 25% wage credit against the franchise tax for hiring a veteran. 10 of 127	Voted favorably from Ways &

Bill No.	<u>Author</u>	<u>Caption</u>	Summary	Bill Status Means 5/7/15
HB 250	Leach	Relating to the phaseout and repeal of the franchise tax.	Phases out the franchise tax over four years in varying increments.	Referred to Ways & Means 2/11/15
HB 321	Keough	A bill relating to the repeal of the franchise tax.	Repeals the franchise tax effective January 1, 2016, with final report due May 1, 2016.	Referred to Ways & Means 2/11/15
HB 358	Button	Relating to the inclusion of the costs of accepting credit and debit cards in the cost of goods sold for purposes of computing the franchise tax.	Includes credit card fees in cost of goods sold.	Referred to Ways & Means 2/12/15
HB 525	Riddle	Relating to a franchise tax credit for wages paid to certain employees.	Would create a credit for wages paid to a newly hired employee that had been a resident of Texas for five years or more. Of the remaining bills, 3 would make narrowly targeted adjustments to either COGs or total revenues.	Referred to Ways & Means 2/19/15
HB 552 Companion	Huberty n: HB 250 by Leach	Relating to the phaseout and repeal of the franchise tax; lowering the rates of the tax.	Phases out the franchise tax over four years in varying increments.	Referred to Ways & Means 2/18/15
HB 605	S. Davis	Relating to a franchise tax credit for taxable entities that pay employees during jury selection or jury service.	Provides a franchise tax credit for wages paid to an employee for the time they serve on jury duty.	Referred to Ways & Means 2/19/15
HB 637	Button	Relating to a deduction under the franchise tax for certain contracts with the federal government.	Deduction for costs allocable under Federal Acquisition Regulations (FAR)	Left pending in Ways & Means 4/14/15
HB 668	Farney	Relating to the franchise tax liability of certain taxable entities.	Single entity franchise taxpayer exempt from tax if it failed to record a profit.	Referred to Ways & Means 2/19/15

Bill No.	Author	Caption	Summary	Bill Status				
НВ 722	Clardy	Relating to a franchise tax credit for entities offering internships to certain high school students.	Franchise tax credit for high school internships.	Left pending in Ways & Means 5/5/15				
НВ 746	Bohac	Relating to the exclusion from total revenue of certain payments received by health care providers for purposes of computing the franchise tax.	Total revenue exclusion for certain health care provider revenue.	Left pending in Ways & Means 4/14/15				
HB 850	Goldman	Relating to the repeal of the franchise tax.	Repeals the franchise tax effective January 1, 2016, with final report due May 1, 2016.	Referred to Ways & Means 3/2/15				
HB 1047	Workman	Relating to a franchise tax credit for entities that employ certain students in certain paid internship or similar programs	Creates a \$1,000 per student franchise tax credit for entities employing interns.	Referred to Ways & Means 3/4/15				
HB 1134	Metcalf	Relating to the use of certain surplus state revenue to provide for a rebate of state franchise taxes.	Would use unencumbered surplus revenues to provide an across-the-board franchise tax rebate.	Referred to Appropriations 3/3/15				
HB 1152	Turner, Scott	Relating to the phaseout and repeal of the franchise tax; lowering the rates of the tax.	Phases out the franchise tax over four years.	Referred to Ways & Means 3/3/15				
HB 1314	Bohac	Relating to the phaseout and repeal of the franchise tax; lowering the rates of the tax.	Will lower the franchise tax rates to 0.9 percent and 0.45 percent in 2016, and then reduce them by 10 percent annually until they are phased out over 10 years.	Referred to Ways & Means 3/5/15				
HB 1315	Bohac	Relating to temporary permissive alternate rates for the franchise tax.	Would extend the 5% tax rate reduction that was temporarily enacted in 2013, for another two years.	Referred to Ways & Means 3/5/15				
HB 1316	Bohac	Relating to decreasing the rates of the	It would preserve the 5 percent rate cut taxpayers received	Referred to Ways & Means 3/5/15				
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
Companion	: SB 52 by Nelson	franchise tax.	in 2015 (a proposal TTARA supports).	
НВ 1387	Anderson, Rodney	Relating to a franchise tax credit for entities offering internships to certain college students.	Would allow a taxable entity to claim a franchise tax credit if they offer internships of at least six weeks to a students enrolled in an institution of higher education or a private or independent institution of higher education. The student must complete the internship during the period on which a tax report is based. The credit amount is \$1,000.	Referred to Ways & Means 3/9/15
НВ 1634	Romero, Jr.	Relating to a franchise tax credit for certain taxable entities offering postsecondary tuition assistance.	Would create a tax credit program for employers that pay the franchise tax by providing a credit to businesses enabling them to offer their employees opportunities for postsecondary education.	Left pending in Ways & Means 5/5/15
НВ 1746	Hughes	Relating to the computation of taxable margin for purposes of the franchise tax by certain taxable entities.	Include independent contractor payments as compensation.	Referred to Ways & Means 3/12/15
НВ 1928	Lozano	Relating to franchise tax and insurance premium tax credits for investment in certain communities; imposing a monetary penalty; authorizing fees.	Franchise/insurance tax credit for investments in community redevelopment.	Referred to Ways & Means 3/11/15
HB 1962	Parker	Relating to the franchise tax and alternative revenue sources and	Repeals the franchise tax; Comptroller recommends replacement.	Referred to Ways & Means 3/12/15
Companion	: SB 186 by Creighton	spending priorities for this state; repealing the franchise tax.		
НВ 1974	Keffer	Relating to the use of certain surplus state revenue to phase out the franchise tax.	Uses future unencumbered balances to phase out the franchise tax.	Referred to Ways & Means 3/12/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 2111 Companion	Sheets : SB 1049 by Campbell	Relating to an exemption from the franchise tax and certain filing fees for certain businesses owned by veterans during an initial period of operation in the state.	Franchise/fee exemption for veteran-owned business start- ups (first 5 years).	Referred to Ways & Means 3/16/15
HB 2139	Anchia	Relating to the cost of goods sold for purposes of the franchise tax for certain zoos and aquariums.	Extends cost of goods sold definition to zoos and aquarium animals costs.	Referred to Ways & Means 3/13/15
HB 2331	Metcalf	Relating to the computation of the franchise tax.	Requires deduction of cost of goods and compensation; Eliminates 30% deduction.	Referred to Ways & Means 3/16/15
HB 2420	Kacal	Relating to a franchise tax credit for wages paid to certain employees by certain new businesses located in small municipalities.	50% franchise tax credit for first-year wages paid in small town (3,000 or less) business start-ups	Referred to Ways & Means 3/13/15
НВ 2427	Sanford	Relating to a franchise tax credit for taxable entities that pay tolls and other charges for use of a toll road.	Franchise tax credit for toll payments.	Referred to Ways & Means 3/13/15
НВ 2456	Schubert	Relating to the repeal of the franchise tax.	Repeals franchise tax, effective immediately.	Referred to Ways & Means 3/13/15
НВ 2500	Rodriguez, Eddie	Relating to a franchise tax deduction for certain energy-generating equipment.	Deduction of 10% from apportioned margin for amortized cost of combined hear/power project.	Referred to Ways & Means 3/16/15
НВ 2637	Parker	Relating to apportionment of margin from receipts from the sale of locomotives for purposes of the franchise tax.	Would allow a taxable entity that sells locomotives for use in interstate commerce to apportion the receipts from those sales based on a ratio between the miles of railway tracks in Texas and the miles of railway tracks everywhere.	Voted favorably from Ways & Means 5/1/15

	Bill No.	<u>Author</u>	Caption	Summary	Bill Status
	НВ 2674	Parker	Relating to the determination of cost of goods sold for purposes of computing the franchise tax.	Would allow a taxable entity that elects the Cost of Goods Sold (COGS) deduction in computing its taxable margin the option of using either the Texas COGS or the federal COGS.	Referred to Ways & Means 3/16/15
*	HB 2891	Otto	Relating to certain reporting requirements for taxable entities.	Exempts certain entities filing franchise tax returns from filing duplicative reports with the Secretary of State.	Postponed on second reading until 5/8/15
	Companion	: SB 1541 by Perry			
	HB 2896	Parker	Relating to apportionment of certain receipts of a broadcaster under the franchise tax.	Apportion a broadcaster's receipts from licensing income from broadcasting or otherwise distributing film programming based on the location of the payor.	Set on House Calendar for 5/7/15
	Companion	: SB 1783 by			
	HB 2938	Capriglione	Relating to the federal tax provisions applicable to the computation of the franchise tax.	Would update the reference to the Internal Revenue Code to January 1, 2015, and provide that the comptroller could update the reference by rule.	Referred to Ways & Means 3/16/15
	HB 2939	Capriglione	Relating to the deduction of certain officers' compensation as a cost of goods sold for purposes of the franchise tax.	Includes within the Cost of Goods Sold (COGS) deduction an officer's compensation that is attributable to direct labor in connection with a sale of goods.	Referred to Ways & Means 3/16/15
	HB 2940	Capriglione	Relating to the determination of compensation for purposes of the franchise tax.	Includes within the compensation deduction payments made to independent contractors and payroll taxes paid by a taxable entity in connection with the employment of an officer, director, owner, partner, or employee.	Referred to Ways & Means 3/16/15
	HB 2941	Capriglione	Relating to the computation of wages and cash compensation for purposes of the franchise tax.	Includes within the compensation deduction a person's net distributive share from a taxable entity treated as a partnership for federal income tax purposes if the person is a professional association owned entirely by natural persons or a professional corporation owned entirely by natural persons.	Referred to Ways & Means 3/16/15
	HB 2942	Capriglione	Relating to passive entities for	Modifies the eligibility for a passive entity by eliminating the	Referred to Ways

Bill No.	Author	<u>Caption</u>	<u>Summary</u>	Bill Status
		purposes of the franchise tax.	requirement that an entity may not receive more than 10% of its federal gross income from conducting an active trade or business.	& Means 3/16/15
HB 2943	Capriglione	Relating to the exclusion of certain payments from total revenue for purposes of the franchise tax.	Clarifies that a taxable entity's payments to subcontractors in connection with real property do not have to be segregated for the amounts to be excluded from total revenue.	Referred to Ways & Means 3/16/15
HB 3230	Rodriguez, Justin	Relating to the determination of eligible costs and expenses for purposes of the franchise tax credit for the rehabilitation of historic structures.	Allows a tax-exempt entity to establish a franchise tax credit for rehabilitation of historic structures and to assign or sell the credit to a taxable entity.	Referred to Finance 5/6/15
HB 3270	Herrero	Relating to a franchise tax credit for wages paid to graduates of certain institutions of higher education.	Allows a taxable entity to claim a franchise tax credit for wages paid to an employee who graduated from a college located in the same county where the employee's primary job functions will be performed. The credit amount is 10% of the wages paid to each qualifying employee.	Referred to Ways & Means 3/17/15
HB 3305	Oliveira	Relating to a franchise tax credit for wages paid to certain employees.	Allows a taxable entity to claim a franchise tax credit for wages paid to certain employees, including a veteran, unemployed youth, or individuals who have exhausted unemployment compensation benefits.	Left pending in Business & Industry on 3/30/15
HB 3354	Bohac	Relating to the transfer of certain unused franchise tax credits.	Would allow those taxpayers with unclaimed job creation and capital investment credits the ability to sell those credits.	Referred to Ways & Means 3/17/15
НВ 3399	Stephenson	Relating to franchise tax payments and reports.	Sets a single extension due date of November 15 and would establish the date that a franchise tax payment by electronic funds transfer is considered to be made.	Left pending in Ways & Means 4/14/15

Bill No.	Author	Caption	Summary	Bill Status
HB 3422	Thompson, Ed	Relating to the computation of cost of goods for purposes of the franchise tax by certain taxable entities.	Allows a taxable entity that is primarily engaged in the business of acquiring and reselling tickets to entertainment events to exclude from margin the cost to acquire the tickets being resold.	Referred to Ways & Means 3/17/15
HB 3458	Parker	Relating to a franchise tax credit for recycling of oil and gas drill cuttings.	Allows a taxable entity to claim a franchise tax credit equal to 50% of the amount paid for energy consumed in connection with recycling oil and gas drill cuttings. The term "oil and gas drill cuttings" means the soil, rock fragments, and pulverized material that are removed from a borehole as a result of a drilling process.	Left pending in Ways & Means 5/5/15
HB 3471	Bonnen, Dennis	Relating to the taxable entities from which no franchise tax payments are due for a period.	Would impose no franchise tax if a taxable entity reports a loss on its federal income tax return for the period on which margin is based.	Referred to Ways & Means 3/18/15
HB 3482	Bonnen, Dennis	Relating to the franchise tax; decreasing franchise tax rates.	This bill is a placeholder. It references several different aspects of the franchise tax, enabling it to be open to future amendments that may make broad changes to the tax. If this bill is scheduled for a public hearing it is expected that a committee substitute will be offered.	Referred to Ways & Means 3/18/15
HB 3923	Wray	Relating to ready-mix concrete trucks.	Would allow taxpayers using ready-mix concrete trucks to include as a part of the cost of goods sold production costs incurred during transit.	Voted favorably from Ways & Means 5/7/15
Companior	n: HB 3647 by Larson;			
HJR 19	Meyer	Proposing a constitutional amendment requiring any increase in a rate of the franchise tax be approved by two-thirds of all the members elected to each house of the legislature.	Would require a bill increasing the franchise tax rate to be passed by a record vote of two-thirds of all the members elected to each house of the legislature.	Referred to Ways & Means 3/23/15
HJR 45	Leach	Proposing a constitutional amendment concerning the limitation on the rate	Limit on appropriations; dedicates a portion of ESF for franchise tax reduction. 17 of 127	Referred to Appropriations

Bill No.	<u>Author</u>	Caption of growth in appropriations and the use of unencumbered surplus state revenues to provide for a rebate of state franchise taxes.	Summary	<u>Bill Status</u> 2/26/15
HJR 80	Metcalf	Proposing a constitutional amendment concerning the use of unencumbered surplus state revenues to provide for a rebate of state franchise taxes.	Authorizes the state to use unencumbered surplus revenues to provide an across-the-board franchise tax rebate.	Referred to Appropriations 3/3/15
HJR 95	Meyer	Proposing a constitutional amendment requiring any increase in a franchise tax rate to be approved by two-thirds of all the members elected to each house of the legislature.	Requires franchise tax rate increases be approved by 2/3 legislative vote.	Referred to Ways & Means 3/23/15
SB 4	Taylor, Larry	Relating to school choice programs for certain students eligible to attend public school.	Allows a business to make a contribution to an "Educational Assistance Organization" to be used to pay educational expenses for eligible students to attend a private school and claim a credit against the entity's franchise tax or state premium tax liability. Total tax credits statewide cannot exceed \$100 million in fiscal 2016; increased by 10% in each subsequent fiscal year. Students in public school with household incomes up to \$110,307 (250% of eligibility for national free and reduced-price lunch program), in foster care, in institutional care, or in a special education program can qualify for a scholarship or educational assistance. Students in private school in a county with a population greater than 50,000 that meet the criteria can qualify for a scholarship or educational assistance.	Referred to Ways & Means 5/5/15
SB 7	Nelson	Relating to decreasing the rates of the Franchise Tax.	decreasing the rates of the franchise tax. Reduces the basic business franchise tax rate, also known as the margins tax, by 15 percent (ten percent over current rates, which are set to expire at the end of this year); extends the EZ calculation to	Set for hearing in Ways & Means 5/12/15

Bill No.	<u>Author</u>	<u>Caption</u>	Summary businesses with less than \$20 million in total revenues (versus the current \$10 million) and reduces the EZ tax rate to 0.331 percent (from the current 0.575%).	Bill Status			
SB 8	Schwertner	Relating to the total revenue exemption for the franchise tax.	raises total revenue exemption for the franchise tax. Would create a permanent \$4 million total revenue exemption from the state's business franchise tax, exempting over half of all businesses currently paying tax and leaving one in 20 businesses in Texas actually subject to any tax.	Referred to Ways & Means 5/5/15			
SB 52	Nelson	Relating to the computation of the franchise tax.	It would preserve the 5 percent rate cut taxpayers received in 2015 (a proposal TTARA supports).	Referred to Finance 1/26/15			
Companion	n: HB 1316 by Bohac						
SB 70	Ellis	Relating to reports issued by the comptroller on the effect of certain tax provisions.	General review of tax exemptions, including franchise tax	Placed on Senate Intent Calendar 4/15/15			
SB 105	Estes	Relating to the repeal of the franchise tax.	Repeals the franchise tax effective January 1, 2016, with final report due May 1, 2016.	Left pending in Finance 3/4/15			
Companion	n: SB 175 by Huffines						
SB 134	Schwertner	Relating to the total revenue exemption for the franchise tax.	Would increase the small business exemption from the current \$1 million to \$5 million—eliminating more than half of the current taxpayers from the tax, and leaving less than 1 in 15 registered businesses to pay the tax.	Referred to Finance 1/27/15			
SB 138	Perry	Relating to the phaseout and repeal of the franchise tax.	Four year phased repeal of the franchise tax in 25% increments beginning January 1, 2016.	Left pending in Finance 3/4/15			
SB 175	Huffines	Relating to the repeal of the franchise tax.	Repeals the franchise tax effective January 1, 2016, with final report due May 1, 2016.	Referred to Finance 1/28/15			
Companion	n: SB 105 by Estes						
SB 186	Creighton	Relating to the franchise tax and alternative revenue sources and spending priorities for this state.	Repeals the franchise tax; Comptroller recommends replacement.	Left pending in Finance 3/4/15			
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status			
SB 330	Creighton	Relating to the computation of the franchise tax.	Requires deduction of cost of goods and compensation; eliminates 30% deduction.	Left pending in Finance committee 3/4/15			
SB 331	Creighton	Relating to the use of certain surplus state revenue to provide for a rebate of state franchise taxes.	Provides automatic franchise tax rebate from surplus state funds; requires passage of SJR 23.	Left pending in Finance committee 3/4/15			
SB 514	Taylor, Larry	Relating to a deduction under the franchise tax for certain contracts with the federal government.	Allows federal contractors to include certain allowable costs as an additional item of deduction. Dale	Placed on Calendar for 5/8/15			
Companio	n: HB 637 by Button						
SB 687	Hinojosa	Relating to the exclusion from total revenue of certain payments received by health care providers for purposes	Total revenue exclusion for certain health care provider revenue.	Left pending in Finance committee 3/4/15			
Companio	n: HB 746 by Bohac	of computing the franchise tax.					
SB 756	Taylor, Van	Relating to the determination of cost of goods sold for purposes of computing the franchise tax.	Requires state to use federal definition of cost of goods sold.	Left pending in Finance 3/4/15			
SB 1049	Campbell	Relating to an exemption from the	Franchise/fee exemption for veteran-owned business start-	Referred to Ways			
Companio	n: HB 2111 by Sheets	franchise tax and certain filing fees for certain businesses owned by veterans during an initial period of operation in the state.	ups (first 5 years).	& Means 5/5/15			
SB 1118	West	Relating to a franchise tax credit for entities that employ certain students in		Referred to Finance 3/17/15			
Companio Workman	n: HB 1047 by	certain paid internship or similar programs.					
SB 1248	West	Relating to a franchise tax credit for	Creates a \$1,000 per student franchise tax credit for entities	Removed from			
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	Bill No.	Author	<u>Caption</u> entities that employ certain students in	<u>Summary</u> employing interns.	Bill Status hearing in Finance
	Companion: Workman	HB 1047 by	certain paid internship or similar programs.		4/21/15
	SB 1364	Kolkhorst	Relating to electronic filing of certain reports; providing a penalty.	Requires those franchise tax payers required to file a report electronically to pay a \$50 penalty in the event they fail to do so.	Referred to House Ways & Means 5/1/15
	Companion:	: HB 2865 by Burkett			
*	SB 1541	Perry	Relating to certain reporting requirements for taxable entities.	Exempts certain entities filing franchise tax returns from filing duplicative reports with the Secretary of State.	Referred to Business & Commerce 3/23/15
	Companion:	: HB 2891 by Otto			
	SB 1720	Campbell	Relating to ready-mix concrete trucks.	Would allow taxpayers using ready-mix concrete trucks to include as a part of the cost of goods sold production costs	Referred to Finance 3/23/15
	Companion: HB 3923 by	: HB 3647 by Larson; Wray		incurred during transit.	
	SB 1783	Bettencourt	Relating to apportionment of certain receipts of a broadcaster under the	Apportion a broadcaster's receipts from licensing income from broadcasting or otherwise distributing film	Referred to Finance 3/24/15
	Companion:	HB 2896 by Parker	franchise tax.	programming based on the location of the payor.	
	SB 1800	Taylor, Larry	Relating to the computation of cost of goods for purposes of the franchise tax by certain taxable entities.		Referred to Finance 3/24/15
	SJR 23	Creighton	Proposing a constitutional amendment concerning the use of unencumbered surplus state revenues to provide for a rebate of state franchise taxes.	Provides automatic franchise tax rebate from surplus state funds; SB 331 is enabling legislation.	Left pending in Finance 3/4/15

Multi-Tax				
HB 79	Guillen	Relating to the exemptions from the	Would provide a 10-year sales and franchise tax exemption	Referred to Ways

Bill No.	Author	<u>Caption</u> sales and use tax and the franchise tax	Summary for now businesses primarily engaged in manufacturing or	Bill Status
		for certain businesses during an initial period of operation in the state.	for new businesses primarily engaged in manufacturing or R&D that begin operations after 1/1/16 in counties under 250,000 population.	& Means 2/9/15
НВ 590	Elkins	Relating to the creation of research technology corporations by institutions of higher education; providing for tax exemptions; providing a penalty.	Authorizes the legislature to exempt from ad valorem taxation real and tangible personal property owned by a research technology corporation created by a Texas private or public institution of higher education to commercialize technologies owned wholly or partly by the institution.	Passed House 4/28/15
нв 895	Rick Miller	Relating to a franchise or insurance premium tax credit for contributions made to certain educational assistance organizations.	Franchise tax credit for conributions to support public school scholarships.	Referred to Ways & Means 2/25/15
HB 1043	Bohac Miller, Rick	Relating to a franchise or insurance premium tax credit for contributions	Franchise tax credit for conributions to support public school scholarships.	Referred to Ways & Means 3/3/15
Companion Bettencour	: SB 642 by t	made to certain educational assistance organizations.		
HB 1261	King, Susan	Relating to the comptroller's report on the effect of certain tax provisions.	Amends §403.014, Government Code, which directs the Comptroller to issue a biennial exemptions and exclusions report, to require the Comptroller, if no actual data is available, to use available statistical data to estimate the impact of an exemption, discount, exclusion, special valuation, special accounting treatment, special rate, or special method of reporting relating to a tax.	Referred to Finance 5/7/15
HB 1380	Flynn	Relating to transparency requirements for the disclosure of debt information to voters.	Requires local governments to include certain additional information on the ballot for voter approval of the issuance of general obligation debt.	Voted favorably from Elections 4/16/15
НВ 2009	Raymond	Relating to the use of certain aviation and air transportation-related tax proceeds for aviation facilities	Dedicating certain sales and franchise taxes to aviation facility development.	Referred to Ways & Means 3/11/15

Bill No.	<u>Author</u>	<u>Caption</u> development.	Summary	Bill Status
HB 3486	Bonnen, Dennis	Relating to ad valorem and certain state taxes; decreasing certain state tax rates.	Chairman Bonnen's shell omnibus tax bill.	Referred to Ways & Means 3/18/15
HB 3507	Guillen	Relating to providing a sales and use tax refund or franchise tax credit for businesses that employ former offenders.	State tax refund for hiring offenders.	Referred to Ways & Means 3/18/15
НВ 3667	Alonzo	Relating to a refund of state taxes for a horse racing or greyhound association that offers enhanced purses.	State tax refunds for increasing purses for dog and pony races.	Left pending in Ways & Means 5/5/15
SB 642 Companion	Bettencourt n: HB 1043 by Bohac	Relating to a franchise or insurance premium tax credit for contributions made to certain educational assistance organizations.	Allows a business to receive a franchise tax or insurance premium tax credit for contributions made to an educational assistance organization to be used for educational scholarships for certain children in public or private school. Each scholarship may not exceed 75% of the total average amount that school districts are entitled to from the Foundation School Program per ADA (approximately \$6,500). The credit may not exceed the lesser of the amount of contributions made or 50% of the corporation's tax liability. \$100 million appropriation.	Left pending in Education for 3/26/15
SB 759	Kolkhorst	Relating to the repeal of certain state taxes.	Repeals surtaxes and fees on professional occupations.	Set for hearing in Ways & Means 5/12/15
		Othe	r Taxes	

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beginning 9/1/15

Dedicates motor vehicle sales tax to the State Highway Fund

Relating to the allocation to the state

highway fund of revenue from the

Goldman

HB 129

Referred to

Transportation

Bill No.	<u>Author</u>	Caption taxes imposed on the sale, rental, or use of motor vehicles and other taxes imposed on motor vehicles.	Summary	<u>Bill Status</u> 3/18/15
HB 202	Leach	Relating to the allocation of certain motor vehicle sales, use, and rental tax revenue to the state highway fund and to the uses of that revenue.	Dedicates 50% of the motor vehicle sales tax to the State Highway Fund beginning 9/1/18	Referred to Transportation 3/18/15
HB 203	Leach	Relating to the allocation of revenue derived from the taxes imposed on the sale, storage, or use of new and used motor vehicle tires and parts to the state hightway fund and to the uses of that revenue.	Would allocate the proceeds of sales taxes on motor vehicle tires and parts to the state highway fund.	Left pending in Transportation 3/19/15
НВ 350	Farias	Relating to an exemption from the motor vehicle sales and use tax for certain motor vehicles purchased or used by veterans with disabilities.	Rated by VA as at least 50% disabled and vehicle will have disabled vet license playes and be used only for noncommercial purposes .	Left pending in Ways & Means 4/14/15
HB 373	Simmons	Relating to the allocation of certain revenue from the taxes imposed on the sale, rental, or use of motor vehicles to the state highway fund and to the uses of that revenue.	1/6 per year Phase in dedication of motor vehicle sales tax to the State Highway Fund beginning 9/1/15 through 2021	Set for hearing in Transportation 4/9/15
НВ 457	McClendon	Relating to the allocation of certain revenue to the Texas emissions reduction plan fund and the Texas rail relocation and improvement fund.	Dedicates to rail relocation and improvement fund \$250 million a year comprosed of clean air nonattainment surcharge on auto registration fees and an equal amount from the state highway fund for FY2016-2025.	Voted favorably from Transportation 5/7/15
нв 469	Metcalf	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of	Phase-in dedication of MV sales tax to highway fund at 10% per year thru 2026.	Referred to Transportation 3/18/15

Bill No.	<u>Author</u>	Caption that revenue.	Summary	Bill Status
HB 682	Sheets	Relating to an exemption from the motor vehicle sales and use tax for certain military service members serving on active duty	Exempt if resident service member is deployed outside the U.S.	Referred to Ways & Means 2/19/15
HB 1622	Paul	Relating to the allocation of certain revenue derived from the state gasoline tax.	Removes \$7.3 million a year dedication of highway fund revenue for county roads	Referred to Transportation 3/18/15
HB 1905	Springer	Relating to the repeal of certain alcoholic beverage taxes and the tax on controlled substances.	Repeals the alcohol taxes on airline and train beverages and the controlled substances tax.	Passed House 5/7/15
HB 1906	Springer	Relating to the repeal of the production taxes on crude petroleum and sulphur.	Repeals the sulphur production tax and the per barrel tax on crude oil.	Left pending in Ways & Means 3/11/15
Companior	n: SB 757 by Perry			
НВ 2089	Darby	Relating to the repeal of certain occupational license fees and taxes.	Repeals surcharge fees and taxes on professional occupations.	Referred to Senate Finance 4/28/15
Companion	n: SB 765 by Eltife			
HB 2114	Murphy	Relating to the repeal of the inheritance tax and the tax on combative sports events.	Repeals taxes on inheritance and combative sports events.	Postponed on second reading until 5/11/15
Companior	n: SB 752 by			
HB 2212	Wray	Relating to the repeal of certain state taxes.	Repeals surtaxes and fees on professional occupations.	Passed House 5/6/15
Companion	n: SB 759 by Kolkhorst			
НВ 3634	Reynolds	Relating to the authority of a municipality to impose a local tax on the sale of certain motor fuel and to	Local option city motor fuel tax up to 5 cents a gallon.	Left pending in Transportation 4/23/15

Bill No.	<u>Author</u>	Caption the use of the tax revenue by the municipality; authorizing penalties.	Summary	Bill Status
HJR 53	Metcalf	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale of motor vehicles to the state highway fund.	Dedicates MV sales tax in same manner as motor fuels tax (1/4 to schools and 3/4 to highways) plus allows for payment of highway bond P&I.	Referred to Transportation 3/18/15
SB 752	Bettencourt	Relating to the repeal of the inheritance tax and the tax on combative sports events.	Repeals taxes on inheritance and combative sports events.	Set for hearing in Ways & Means 5/12/15
Companior	n: HB 2114 by Murphy			
SB 757	Perry	Relating to the repeal of the production taxes on crude petroleum and sulphur.	Repeals sulphur production tax and per barrel tax on crude oil for conservation.	Set for hearing in Ways & Means 5/12/15
Companior	n: HB 1906 by Springer			
SB 765	Eltife	Relating to the repeal of certain occupational license fees and taxes.	Repeals surcharge fees and taxes on professional occupations.	Left pending in Finance 3/4/15
Companior	n: HB 2089 by Darby			
SB 1371	Lucio	Relating to imposing a tax on certain sweetened beverages and ingredients used to make certain sweetened beverages; providing a penalty.	Tax on sweetened beverages.	Referred to Finance 3/18/15
		Propo	erty Tax	
HB 52	Martinez, Armando	Relating to increasing the amount of the residence homestead exemption from ad valorem taxation by a school district from \$15,000 to \$45,000.	Raises the mandatory homestead exemption from property taxes imposed by a school district from \$15,000 to \$45,000 and provides for additional state aid to school districts to compensate them for ad valorem tax revenue lost due to the increase in the homestead exemption.	Referred to Ways & Means 2/9/15
HB 114	Flynn	Relating to the issuance of certain	Prohibits local governments from issuing capital appreciation	Set on House

Bill No.	<u>Author</u>	Caption capital appreciation bonds by political subdivisions.	Summary bonds secured by ad valorem taxes unless the bonds have a scheduled maturity date not later than 20 years from the date of issuance; limits new debt to 25% of total outstanding bonded indebtedness; prohibits a taxing unit from extending the maturity date of bonds under most circumstances.	Bill Status Calendar for 5/14/15
HB 128	Goldman	Relating to the exemption from ad valorem taxation of mineral interests having a value of less than a certain amount.	Raises the exemption amount for a mineral interest from \$500 to \$2,000.	Voted favorably from Ways & Means 5/1/15
НВ 133	Simpson	Relating to the repeal of the additional ad valorem taxes imposed as a result of certain changes in the use of openspace land appraised as agricultural land.	Repeals the additional ad valorem taxes imposed for a change of use of open-space land appraised as agricultural land.	Left pending in Agriculture & Livestock 4/8/15
НВ 134	Simpson	Relating to certain information included with ballot propositions for elections to authorize state and local general obligation bonds.	Requires the state and local governments to include certain additional information on the ballot for voter approval of the issuance of general obligation debt.	Voted favorably from Elections on 4/16/15
НВ 156	Larson	Relating to the use of proceeds of bonds sold and delivered by a homerule municipality for a specific purpose.	Requires the governing body of a home-rule municipality to use the unspent proceeds of municipal bonds that have been sold and delivered for a specific purpose only for the specific purpose, including retiring the outstanding bonds.	Passed House 5/6/15
НВ 242	Lucio III.	Relating to local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a veteran who has been honorably discharged.	Authorizes a county commissioners court to grant a \$10,000 local option homestead exemption to honorably discharged veterans, and to increase the exemption in subsequent years by \$5,000 a year up to a limit of \$75,000.	Referred to Ways & Means 2/11/15
HB 275	Ashby	Relating to the exemption from ad Page	Defines eggs as a farm product for purposes of the property 27 of 127	Placed on

Bill No.	<u>Author</u>	Caption valorem taxation of farm products.	Summary tax exemption.	Bill Status Calendar for 5/8/15
НВ 276	Ashby	Relating to the eligibility of land owned by certain members of the armed services of the United States for appraisal for ad valorem tax purposes as qualified open-space land.	Allows land owned by a person deployed on active service in the armed forces to temporarily cease agricultural production during and up to six months after deployment without losing eligibility for ag value.	Referred to Ways & Means 2/12/15
HB 285	Springer	Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.	Allows an appraisal district to post on the Internet an overhead sketch of residential property that depicts only the outline of one or more buildings on the property, the general landscape features (including ponds, pools, and walls), and the dimensions of or distances between the buildings or features.	Recommended for Local & Consent Calendar 4/10/15
HB 286	Canales	Relating to collection costs that may be imposed in connection with certain delinquent ad valorem taxes owed by disabled veterans.	Amends §33.07, Tax Code, to limit the additional penalty that may be imposed to defray the cost of collecting delinquent property taxes on the residence homestead of disabled veterans.	Left pending in Ways & Means 3/24/15
HB 365 Companion Bettencour	Elkins : SB 182 by t	Relating to the calculation of the ad valorem rollback tax rates of certain taxing units.	Reduces the allowable percentage increase in revenue from the current 8 percent to 4 percent; requires taxing units other than school districts to hold a ratification election if they adopt a tax rate above the rollback tax limit.	Referred to Ways & Means 2/12/15
НВ 376	Simmons	Relating to the additional tax imposed on land appraised for ad valorem tax purposes as open-space land if a change in use of the land occurs.	Imposes additional tax penalty on land appraised as open space land that is conveyed to a person or governmental entity not liable for additional taxes, if the owner reacquires the property within five years of the conveyance and uses the land in a way that would have subjected the land to additional taxes prior to the conveyance.	Passed the House 4/14/15
HB 394	McClendon	Relating to the information in ad valorem tax appraisal records that may	Amends §25.027, Tax Code, to prohibit an appraisal district from posting on the Internet the age of a property owner,	Passed on Local Calendar 5/5/15

Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect. Relating to the authority of the governing body of a taxing unit that adopts an exemption from ad valorem taxation of a percentage of the appraised value of an individual's residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year. Referred to Ways & Means 2/16/15 Would allow a taxing unit that adopts an optional exemption of a percentage of the market value of a residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year. Ashby Relating to the eligibility of land owned by certain members of the armed services of the United States for appraisal for ad valorem tax purposes as qualified open-space land. Althorizes the legislature to extend the 100% homestead exemption of the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran to the surviving spouse
valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect. HB 490 Rodriguez, Eddie Relating to the authority of the governing body of a taxing unit that adopts an exemption from ad valorem taxation of a percentage of the appraised value of an individual's residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year. HB 591 Ashby Relating to the eligibility of land owned by certain members of the armed services of the United States for appraisal for ad valorem tax purposes Allows land owned by a person deployed on active service in the armed forces to temporarily cease agricultural production during and up to six months after deployment without losing eligibility for ag value. A Means 2/16/15 & Means 2/16/15 & Means 2/16/15 & Means 2/16/15
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by certain members of the armed the armed forces to temporarily cease agricultural & Means 2/19/15 services of the United States for production during and up to six months after deployment appraisal for ad valorem tax purposes without losing eligibility for ag value.
Relating to the registration and certification of county tax assessor-collector or an employee of the assessor-collector to register voluntarily under Chap. 1151, Collectors and their employees. Allows a county tax assessor-collector or an employee of the assessor-collector to register voluntarily under Chap. 1151, Coccupations Code (Property Taxation Professional Registration Act) with the Texas Department of Licensing and Regulation.
HB 660 Raymond Relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of value of the surviving spouse of an otherwise Referred to Ways exemption of the surviving spouse of a deceased, totally value of the residence homestead of value of the surviving spouse of an otherwise
Companion: HB 432 by Munoz value of the residence nomestead of disabled veteran to the surviving spouse of an otherwise the surviving spouse of a 100 percent eligible totally disabled veteran who died before the

Bill No.	<u>Author</u>	<u>Caption</u> or totally disabled veteran.	Summary exemption went into effect.	Bill Status
НВ 737	Aycock	Relating to the creation of regional emergency communications districts; authorizing the issuance of bonds; authorizing a fee.	Authorizes the creation of regional emergency communications districts in state planning regions with populations of less than 500,000	Referred to Senate Committee on Intergovernmental Relations 4/30/15
НВ 752	Dutton	Relating to the eligibility of property used for affordable housing for ad valorem tax benefits under the Texas Economic Development Act.	Makes affordable housing projects eligible for a Chapter 313 tax limitation.	Referred to Ways & Means 2/23/15
НВ 957	Bohac	Relating to increases on the appraised value of a residence homestead for ad valorem taxation.	Lowers the current 10% appraisal cap for residence homesteads to 5%. HJR 71.	Referred to Ways & Means 3/2/15
НВ 958	Bohac	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district, a reduction of the limitation on the total amount of ad valorem taxes that may be imposed.	Doubles the mandatory homestead exemption from school taxes from \$15,000 to \$30,000. HJR 72.	Referred to Ways & Means 3/2/15
НВ 964	Howard	Relating to the calculation of the rollback tax rate of a school district.	Changes the rollback rate of a school district to the highest M&O rate adopted by the district plus the current debt rate; allowing a district to lower its M&O rate and then raise it back up to the prior rate in subsequent years without another election.	Voted favorably from Ways & Means 5/1/15
НВ 982	Bohac	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district, a reduction of the limitation on the total amount of ad valorem taxes	Raises the mandatory homestead exemption from school taxes from \$15,000 to \$25,000.	Referred to Ways & Means 3/2/15

Bill No.	<u>Author</u>	Caption that may be imposed by a school district on the homestead of an elderly or disabled person to reflect the increased exemption amount, and the protection of school districts against the resulting loss in local revenue.	Summary	<u>Bill Status</u>
HB 992 Companion HB 660 by	Bonnen, Dennis n: HB 432 by Munoz, Raymond	Relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.	Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect.	Referred to Finance 5/6/15
HB 994 Companion	Anchia n: SB 1069 by West	Relating to the exemption from ad valorem taxation of property used to collect, process, and deliver landfill-generated gas.	Amends §11.311, Tax Code, to make the temporary property tax exemption for a landfill gas generation plant in Dallas County permanent.	Referred to Finance 5/6/15
НВ 999	Davis, Yvonne	Relating to the comptroller's report on the effect of certain tax provisions.	Amends §403.014(b), Government Code, to require the Comptroller's exemptions and exclusions report to include the actual dollar amount of a reduction received by a corporate or other business entity since the most recent report, regardless of whether the information is otherwise confidential under state law.	Referred to Ways & Means 3/2/15
HB 1001	Davis, Yvonne	Relating to restrictions on tax and fee benefits for certain private entities that outsource jobs to foreign countries; changing taxes and fees.	Disqualifies a domestic private entity that outsources jobs to a foreign country that could suitably be performed in the U.S. during the previous two years from receiving an exemption, credit, or discount related to a tax or fee imposed by the state.	Referred to Ways & Means 3/3/15
HB 1003	Davis, Yvonne	Relating to the periodic evaluation of certain exemptions from property taxes and state taxes and the	Requires the Sunset Commission to conduct a periodic review of state and local tax exemptions on a schedule prepared by the Commission, but at least once every six 31 of 127	Voted favorably from Ways & Means 5/1/15

Bill No.	Author	Caption	<u>Summary</u>	Bill Status		
		application of the sunset review process to those exemptions.	years; repeals an exemption on December 31 of the year in which the Commission presents its review of an exemption, unless the legislature retains the exemption.			
HB 1022	Moody	Relating to the eligibility for an exemption from ad valorem taxation of the residence homestead of certain persons with a life estate in the homestead property.	Amends §11.13, Tax Code, to expand the definition of a "residence homestead" to include a life estate held by the surviving spouse of the property owner.	Passed House 4/28/15		
HB 1028	Farias	Relating to the eligibility of a charitable organization that provides affordable housing for female veterans and their dependents for an exemption from ad valorem taxation of certain property owned by the organization.	Amends §11.181, Tax Code, to extend eligibility for a property tax exemption to a charitable organization that provides affordable housing for female veterans and their dependents.	Referred to Ways & Means 3/4/15		
HB1075	E. Rodriguez	Relating to the contents of a notice of appraised value sent to a property owner by the chief appraiser of an appraisal district.	Amends §25.19, Tax Code, to eliminate the requirement that a notice of appraised value include, if the appraised value of the property is greater than it was in the preceding year, the amount of tax that would be imposed on the property on the basis of the tax rate for the preceding year.	Referred to Ways & Means 3/2/15		
HB 1086	Isaac	Relating to the form of a motion to adopt an ordinance, resolution, or order setting an ad valorem tax rate that exceeds the effective tax rate.	Amends §26.05, Tax Code, to modify the wording of a motion to adopt an ordinance, resolution, or order setting a property tax rate that exceeds the effective rate to specify the percentage by which the proposed rate exceeds the effective rate.	Left pending in Ways & Means 5/5/15		
HB 1169	Flynn	Relating to the confidentiality of certain information in the possession of an appraisal district.	Amends §22.27 to make rendition statements and income and expense information confidential and not subject to public disclosure, even without a promise of confidentiality; maintains current law that other information provided by the owner after a promise of confidentiality is confidential and not subject to disclosure.	Passed House 5/8/15		
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Bill No.	Author	Caption	Summary	Bill Status
HB 1271	Farias	Relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of a veteran or current member of the armed services of the United States while the veteran or current service member participates in a veterans court program.	Adds §11.134, Tax Code, to exempt from property taxes the total assessed value of the residence homestead of a veteran or current member of the U.S. armed services who is a participant in a veteran's court program during the period in which the veteran or service member participates in the program.	Referred to Ways & Means 3/3/15
HB 1276	Murphy	Relating to the exemption from ad valorem taxation of real property leased to and used by certain schools.	Exempts from property taxes real property that is leased to a person for use as a school for educational purposes, if the owner passes the tax reduction through to the lessee in the form of a reduction in the rent.	Voted favorably from Ways & Means 5/1/15
HB 1328	Turner, Chris	Relating to a credit against the ad valorem taxes imposed on certain real property used to provide housing to certain persons with disabilities.	To entitle a property owner to a credit against property taxes if the property is used for a group home or intermediate care facility for people with disabilities; the credit is equal to the amount of the owner's costs for operating the facility for the preceding 12 months.	Voted favorably from Ways & Means 5/1/15
HB 1362	Shaheen	Relating to a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician who provides health care services for which the physician agrees not to seek payment from any source, including the Medicaid program or otherwise from this state or the federal government, to indigent residents of the county.	Amends §11.13, Tax Code, to authorize the commissioners court to exempt from property taxes a percentage (not to exceed 50%) of the assessed value of the residence homestead of a licensed physician who provides free health care services to indigent residents of the county.	Voted favorably from Ways & Means 5/7/15
НВ 1374	King, Tracy O.	Relating to the appraisal for ad valorem tax purposes of certain dealer's heavy equipment inventory.	Amends §23.1241, Tax Code, to remove leases and rentals of a dealer's heavy equipment inventory from the special valuation methodology for such equipment and apply the	Referred to Ways & Means 3/9/15

Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u> statute only to an inventory held for retail sale (including for lease or rental with a purchase option).	Bill Status
HB 1463	Raymond	Relating to the procedure for canceling an exemption from ad valorem taxation of the residence homestead of an individual who is 65 years of age or older.	Adds §11.43(q), Tax Code, to require a chief appraiser to send notice to a property owner aged 65 or older if the chief appraiser believes the owner no longer qualifies for a homestead exemption on the property; if the owner doesn't respond within 60 days, the chief appraiser must make a reasonable effort to locate the owner and determine whether the owner remains entitled to a homestead exemption before deciding that the land has been diverted to another use.	Referred to Senate Finance 4/30/15
HB 1464	Raymond	Relating to the procedure for determining that certain land is no longer eligible for appraisal for ad valorem tax purposes as agricultural or open-space land.	Adds §23.46(f) and §23.551 Tax Code, to require a chief appraiser to send notice to a property owner aged 65 or older if the owner owns land appraised as agricultural or open-space land and the chief appraiser believes the land is no longer eligible for special appraisal; if the owner doesn't respond within 60 days, the chief appraiser must make a reasonable effort to locate the owner and determine whether the owner remains entitled to special valuation before deciding that the land has been diverted to another use.	Referred to Finance 5/6/15
HB 1513	Fletcher	Relating to the ad valorem taxation of qualified open-space land.	Amends §23.51, Tax Code, to qualify open-space land for agricultural appraisal if the land has been devoted to agricultural or timber production for the preceding year (as well as for 5 of the last 7 preceding years) and to lower the minimum acreage that will qualify for agricultural production for beekeepers or producers of commercially valuable human food or tangible products from 5 to 2 acres; amends §23.55, Tax Code, to reduce the change of use penalty from the preceding five years of additional taxes to the preceding two years.	Set on House Calendar for 5/8/15
HB 1518	Turner, Sylvester	Relating to the authority of the	The value of the residence or as a dollar amount, but not	Referred to Ways

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
		governing body of a taxing unit to adopt a local option residence homestead exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.	both; a percentage exemption may not exceed 20%, but if the governing body sets a percentage that yields less than a \$5,000 exemption, the property owner is entitled to a \$5,000 exemption.	& Means 3/10/15
HB 1519	Turner, Sylvester	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district and the increase of the exemption amount in subsequent years to reflect inflation, a reduction of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the homestead of a disabled or elderly person to reflect the increased exemption amounts, and the protection of school districts against the resulting loss in local revenue.	Raises the school district homestead exemption from \$15,000 to \$25,000 for 2016 and increases the exemption amount in subsequent years by the rate of inflation.	Referred to Ways & Means 3/10/15
НВ 1537	Dutton	Relating to the sunset review of the authority of the governing bodies of taxing units to contract with attorneys to represent the taxing units in enforcing the collection of delinquent ad valorem taxes on property in the taxing units.	Requires the Sunset Commission to review the authority of taxing units that contract with private attorneys to represent them in enforcing the collection of delinquent property taxes, including the appropriateness of the terms and conditions of such contracts, the amount of compensation paid, the quality of representation, and the procedures for determining against which taxpayers delinquent tax suits are filed.	Referred to Ways & Means 3/10/15
HB 1548	Harless	Relating to comprehensive reviews of certain special districts.	Requires special districts to conduct comprehensive reviews at least once every six years, if the district has outstanding debt or imposes a tax, assessment, or fee.	Referred to Special Purpose Districts 3/9/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
НВ 1565	White, James	Relating to the appraisal for ad valorem tax purposes of qualified timber land.	Amends §23.75, Tax Code, to require a chief appraiser to provide an applicant for appraisal of land as qualified timber land with a comprehensive list of public and private entities that provide professional forest management services to landowners in the appraisal district, if the chief appraiser requires the applicant to submit a written management plan with the application.	Referred to Ways & Means 3/9/15
HB 1589	Villalba	Relating to the payment of certain ad valorem tax refunds.	Amends §1.111, Tax Code, to allow a property owner to direct the payment of a refund to a specified person rather than to the property owner; amends §11.431(b), Tax Code, to provide that a property owner whose late application for a homestead exemption is granted need not apply for a refund to receive the refund; amends §26.15(f), Tax Code, to provide that if a correction of the roll results in a reduction of a property owner's tax liability after the tax is paid, the property owner need not apply for a refund to receive the refund.	Referred to Ways & Means 3/9/15
HB 1647	Murphy	Relating to voter information provided by political subdivisions before an election to authorize the issuance of bonds.	Requires local governments seeking voter approval to issue debt to prepare a separate voter information document for each bond proposal that contains specified information about the purpose and tax impact of the proposed bonds. For a city, county, or school district, the document must also include a specific statement about the impact of the debt on an average residential homestead in the taxing unit. Requires a political subdivision to maintain a website to satisfy the requirement. The voter information document must be posted and made available to voters at least 21 days prior to the election.	Referred to Elections 3/9/15
HB 1675	Bohac	Relating to increasing the period of time for exempting freeport goods from ad valorem taxation.	Extends the Freeport exemption period from 175 to 365 days.	Referred to Ways & Means 3/9/15
HB 1772	Lozano	Relating to the authority of the	Authorizes a political subdivision to exempt from property	Referred to Ways

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
		governing body of a taxing unit to exempt from ad valorem taxation mineral interests owned by nonprofit corporations organized for the exclusive purpose of generating income for certain charitable nonprofit corporations through the ownership, lease, and management of real property.	taxes a mineral interest owned by a nonprofit organization if: (1) the nonprofit is organized exclusively for the purpose of generating income for a specific charitable nonprofit corporation through its ownership, lease, and management of real property, including building, land, and mineral interests; and (2) the charitable nonprofit corporation is organized exclusively to perform religious or charitable purposes, is engaged exclusively in providing housing, counseling, training, spiritual aid, and related services to children and families in need, does not charge a fee, and does not accept or receive aid from a governmental entity.	& Means 3/13/15
HB 1884	Pena	Relating to a limitation on the maximum appraised value of real property for ad valorem tax purposes of 105 percent of the appraised value of the property for the preceding tax year.	Lowers the appraisal cap from 10% to 5% and expands the cap to include all real property.	Referred to Ways & Means 3/11/15
HB 1900	Rodriguez, Eddie	Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land.	Amends §23.51, Tax Code, to include land used for a nonprofit community garden in the term "agricultural use" for purposes of productivity valuation.	Referred to Finance 5/6/15
HB 1932	Burns	Relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land on the basis of its use for wildlife management.	Amends §23.51, Tax Code, to expand the eligibility of open- space land used for wildlife management to include land not previously appraised for agricultural or timber productivity.	Left pending in Ways & Means 4/28/15
HB 1933 Companior	Darby n: SB 624 by Hinojosa	Relating to installment payments of ad valorem taxes.	Amends §31.031 and 31.032, Tax Code, to require the second, third, and fourth installment payments of property taxes on residential homesteads to be made before the first day of the second, fourth, and sixth months after the delinquency date. The first payment is due before the delinquency date.	Placed on Senate Local Calendar for 5/8/15

	Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u>	Bill Status
	HB 1946 Companion:	Bonnen, Dennis SB 1985 by Uresti	Relating to the appraisal for ad valorem tax purposes of a real property interest in oil or gas in place.	Amends §23.175, Tax Code, to make adjustments to the valuation methodology for a real property interest in oil and gas in place; provides that if as of February 1 of the current calendar year the most recent edition of the USEIA Annual Energy Outlook was published before December 1 of the preceding calendar year, the chief appraiser shall use the projected and preceding calendar year spot price of West Texas Intermediate crude oil or natural gas at the Henry Hub, as stated in the Short-Term Energy Outlook report published in January of the current year by the USEIA in the price adjustment factor calculation.	Placed on Local & Consent Calendar 4/23/15
	НВ 1953	Bonnen, Dennis	Relating to the deadline for counties and municipalities to provide notice of a proposed property tax rate.	Amends §140.010, Government Code, to extend the September 1 deadline for a city or county to provide notice of a proposed tax rate to the later of September 1 or the 30th day after the date the certified appraisal roll is received by the taxing unit.	Referred to Senate Finance 5/5/15
*	НВ 1965	Paul	Relating to the calculation of the rollback tax rate of a taxing unit and voter approval of a proposed tax rate that exceeds the rollback tax rate.	Lowers the rollback rate from 1.08 to the rate of inflation (calculated as the year-over-year change in the CPI) and requires all taxing units, including school districts, water districts, and special districts, to hold a ratification election if they propose to adopt a tax rate that exceeds the rollback rate.	Voted favorably from Ways & Means 5/7/15
	HB 1980	Thompson, Senfronia	Relating to the authority of the governing body of certain taxing units to adopt a local option residence homestead exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.	Authorizes a taxing unit other than a school district to adopt a homestead exemption of a portion, expressed as a dollar amount, of the appraised value of a residence homestead.	Left pending in Ways & Means 4/21/15
	HB 1987	Springer	Relating to the eligibility of property for a limitation on appraised value for	Amends Chapter 313, Tax Code, to allow waiver or reduction of the new jobs requirement only on recommendation of the	Voted favorably from Ways &

Bill No.	<u>Author</u>	Caption school district maintenance and operations ad valorem tax purposes under the Texas Economic Development Act.	Summary comptroller and to specify that the limitation agreement must provide for the recapture of property tax revenue if, in the first tax year after the agreement expires, the market value of the subject property is less than 80% of the value of the property in the first tax year after expiration of the	Bill Status Means 5/1/15
HB 1995	Deshotel	Relating to the authority to modify an ad valorem tax abatement agreement to extend the abatement period if a disaster prevents the property owner from complying with the agreement.	qualifying period. Amends Chapter 312, Tax Code, to allow the parties to a tax abatement agreement to extend the period of abatement for up to 10 years if the property is located in a disaster area declared by the governor, the owner sustains a casualty loss as a result of the disaster, and the loss prevents the owner from complying with the original agreement.	Recommended for Local & Consent Calendar 5/7/15
HB 2036	Metcalf	Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.	Lowers the appraisal cap from 10% to 3%.	Referred to Ways & Means 3/11/15
HB 2041 Companion	Bell n: HB 1884 by Pena	Relating to a limitation on the maximum appraised value of real property for ad valorem tax purposes of 105 percent of the appraised value of the property for the preceding tax year.	Lowers the appraisal cap from 10% to 5% and expands the cap to include all real property.	Left pending in Ways & Means 5/5/15
HB 2043	Sheets	Relating to a local option exemption from ad valorem taxation of a portion of the appraised value of real property of a business that employs honorably discharged veterans.	Exempts from property taxes taxation a portion, expressed as a dollar amount, of the market value of real property of a qualifying business that hires at least one veteran and employs that veteran for at least 12 consecutive months; the amount of the exemption may not exceed \$15,000 for each veteran employed by the business	Referred to Ways & Means 3/13/15
HB 2075 Companion	Button 1: HB 958 by Bohac; SB	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district, a reduction of the limitation on	Doubles the mandatory homestead exemption from school taxes from \$15,000 to \$30,000.	Referred to Ways & Means 3/13/15

Bill No. 515 by Bett	<u>Author</u> encourt	Caption the total amount of ad valorem taxes that may be imposed by a school district on the homestead of an elderly or disabled person to reflect the increased exemption amount, and the protection of school districts against the resulting loss in local revenue.	<u>Summary</u>	Bill Status
HB 2083 Companion	Darby : SB 773 by Hancock	Relating to the requirement a protest or appeal based upon inequality of appraisal be determined by the application of generally accepted appraisal methods and techniques.	Amends §23.01, Tax Code, to provide that the selection of comparable properties and the application of appropriate adjustments for the determination of the appraised value of property for purposes of a protest or appeal based on unequal appraisal shall be based on the application of generally accepted appraisal methods and techniques; provides that if a sufficient number of comparable properties are not located in the county, comparable properties in other counties may be used; provides that adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion.	Placed on Senate Local Calendar for 5/8/15
HB 2117	King, Tracy O.	Relating to the definition of "heavy equipment" for purposes of the ad valorem taxation of certain dealer's heavy equipment inventory.	Amends §23.1241(6), Tax Code, to exclude a natural gas compressor that is leased or rented to a person by a dealer or entity at less than the prevailing market value.	Voted favorably from Ways & Means 4/16/15
HB 2136	Button	Relating to the exemption of inventory of certain retail businesses from ad valorem taxation by a school district.	Exempts from school district property taxes the appraised value of a person's inventory held for resale.	Referred to Ways & Means 3/13/15
HB 2143 Companion	King, Susan : SB 833 by Campbell	Relating to the continuation of a residence homestead exemption from ad valorem taxation while the owner is temporarily absent because of military service.	Amends §11.13, Tax Code, to allow an owner of a residential homestead to continue a homestead exemption if the owner's temporary absence is caused by military service inside the United States.	Referred to Ways & Means 3/12/15

Bill No.	Author	Caption	Summary	Bill Status
HB 2282	Guillen	Relating to the procedures for protests and appeals of certain ad valorem tax determinations.	Allows a property owner in Atascosa County to bring an appeal of an ARB order in a justice court if the amount of taxes due on the disputed value is less than \$10,000.	Voted favorably from Ways & Means 5/7/15
HB 2287	Parker	Relating to the qualifications required of an appraisal district employee in order to testify as to the value of real property in certain ad valorem tax appeals.	Prohibits an appraisal district employee from testifying as to the value of real property in an appeal unless the employee is authorized to perform an appraisal of real estate under §1103.201, Occupations Code.	Left pending in Ways & Means 4/21/15
HB 2288	Parker	Relating to the correction of an ad valorem tax appraisal roll.	Amends §25.25(c), Tax Code, to allow the ARB, on motion of the chief appraiser or a property owner, to correct the roll for any of the preceding five years to correct the inclusion of property on the appraisal roll or in the appraisal records that was not located wholly or partly in the appraisal district in that tax year.	Left pending in Ways & Means 4/21/15
HB 2292	Parker	Relating to the award of attorney's fees in a judicial appeal of certain ad valorem tax determinations.	Amends §42.29, Tax Code, to remove from the cap on attorney's fees an award of reasonable attorney's fees in an appeal of a denial of an exemption under §§11.17, 11.22, 11.23, 11.231, and 11.24, Tax Code (cemeteries, schools, disabled veterans, nonprofit economic development organizations, historic sites)	Left pending in Ways & Means 4/21/15
HB 2305	Canales	Relating to the eligibility for an exemption from ad valorem taxation for property used by certain nonprofit community business organizations.	Amends §11.231, Tax Code, to include Type A and Type B economic development corporations to claim a property tax exemption as a "nonprofit community business organization."	Voted favorably from Ways & Means 5/1/15
HB 2306	Canales	Relating to the additional tax imposed on land appraised for ad valorem tax purposes as qualified open-space land if a change in use of the land occurs.	Amends §23.55, Tax Code, to reduce the additional tax penalty for a change of use of open-space land from five years to two years.	Left pending in Agriculture & Livestock 4/8/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 2336	Flynn	Relating to the collection, consideration, and use of information not readily available to the general public by appraisal districts for ad valorem tax determination purposes.	Prohibits the chief appraiser from employing or contracting with a person to collect information that is not generally available to the public regarding the owner of a residence homestead or the value of a residence homestead; prohibits the chief appraiser from collecting, considering, or using information about the owner or value of a residence homestead unless the information is readily available to the public or is provided voluntarily by the property owner; prohibits the ARB from considering information provided by the chief appraiser or taxing unit regarding the owner or value of a residence homestead that was not presented at the hearing and was readily available to the general public at the time of the hearing.	Left pending in Ways & Means 4/21/15
HB 2337	Gonzales, Larry	Relating to the composition of the board of directors of an appraisal district.	Prohibits the county tax assessor-collector from serving on the appraisal district board of directors, either as an appointed member or a nonvoting member.	Referred to Ways & Means 3/16/15
НВ 2367	Turner, Chris	Relating to the rate at which interest accrues in connection with the deferral or abatement of the collection of ad valorem taxes on certain residence homesteads.	Lowers the interest rate that accrues on abated or deferred taxes on residence homesteads from 8 percent to the five-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of the year in which the abatement or deferral was obtained.	Left pending in Ways & Means 4/21/15
HB 2378	Dutton	Relating to a periodic review and expiration dates of state and local tax preferences.	Provides that any tax preference adopted after September 1, 2016 expires after six years, unless the legislature specifies a longer or shorter time; establishes the select commission on periodic tax preference review composed of five House members, five senators, and the comptroller; requires the commission to adopt a schedule of review and produce a biennial report to the legislature with recommendations; provides that a tax preference included in the report expires in 2 years if not reauthorized by the legislature; limits the reauthorization period to six years.	Referred to Ways & Means 3/13/15
HB 2399	Bohac	Relating to the effect on certain	Adds to the interest and penalty provisions applying to	Referred to Ways

Bill No.	<u>Author</u>	Caption interest and penalties of the deferral or abatement of the collection of ad valorem taxes on certain residence homesteads.	Summary abated or deferred taxes a residence homestead that is a manufactured home treated as personal property.	Bill Status & Means 3/13/15
HB 2480 Companion Menendez	Murphy : SB 1832 by	Relating to the contents of a notice of appraised value sent to a property owner by the chief appraiser of an appraisal district.	Amends §25.19, Tax Code, to add information to the appraisal notice; the new information includes: (1) the tax rate in the preceding year for each taxing unit; (2) an estimate of the tax savings for the current year resulting from each partial exemption on the property; (3) an estimate of the tax savings resulting from a freeze on school district taxes; and (4) an explanation of the method for estimating the taxes that may be imposed by each taxing unit on the property in the current year.	Referred to Ways & Means 3/13/15
HB 2591	Phillips	Relating to the appraisal for ad valorem tax purposes of certain dealer's heavy equipment.	Amends §23.1241, Tax Code, to remove leases and rentals of a dealer's heavy equipment inventory from the special valuation methodology for such equipment and apply the statute only to an inventory held for retail sale (including for lease or rental with a purchase option).	Left pending in Ways & Means 4/2/15
HB 2662	Coleman	Relating to the determination of the market value of a residence homestead for ad valorem tax purposes.	Repeals §23.01(c), Tax Code, which directs the chief appraiser to include in an appraisal of residential homestead property other residential property in the same neighborhood that has been sold at a foreclosure sale in the last three years or has a market value that has declined as a result of a declining economy.	Referred to Ways & Means 3/16/15
НВ 2663	Coleman	Relating to the treatment for ad valorem tax purposes of real property used for certain low-income or moderate-income housing.	Requires the chief appraiser to use the income method of appraisal for low-income or moderate-income housing, taking into consideration the amount of actual rent payable by low income persons and using the same capitalization rate as for other rent-restricted properties.	Referred to Ways & Means 3/16/15
HB 2670	Paul	Relating to the deadline for counties	Amends §140.010, Government Code, to extend the	Referred to Ways & Means 3/16/15

Bill No. Companion:	Author HB 1953 by Bonnen	Caption and municipalities to provide notice of a proposed property tax rate.	September 1 deadline for a city or county to provide notice of a proposed tax rate to the later of September 1 or the 30th day after the date the certified appraisal roll is received by the taxing unit.	Bill Status
HB 2709 Companion:	Geren SB 1103 by Hancock	Relating to the eligibility of property used for large data center projects for ad valorem tax benefits under the Texas Economic Development Act.	Makes a large data center project eligible for a tax limitation under Chapter 313. A large data center project is defined as an establishment primarily engaged in providing electronic data processing and information storage.	Voted favorably from Ways & Means 4/2/15
НВ 2746	Smith	Relating to the treatment for ad valorem tax purposes of pollution control property.	Expands the pollution control exemption to include property used to meet or exceed a voluntary goal or target, to add heat recovery systems and carbon dioxide sequestration property to the list of exempt property, and to eliminate partial use exemptions.	Referred to Ways & Means 3/16/15
НВ 2826	Murphy	Relating to the eligibility of property located in more than one school district for a limitation on appraised value for school district maintenance and operations ad valorem tax purposes under the Texas Economic Development Act.	Amends Chapter 313, Tax Code, to provide that if a project is located in more than one contiguous district, the project is considered to be located in the district with the highest taxable value for purposes of determining the minimum qualified investment and minimum value limitation; prorates the value limitation in each district in proportion to the amount of qualified investment in each district; requires the comptroller to determine eligibility of the whole project based on the project's eligibility if it were located in one district.	Referred to Finance 5/7/15
НВ 2838	King, Susan	Relating to the authority of the governing body of a taxing unit to provide an additional exemption from ad valorem taxation of the residence homesteads of certain surviving spouses of peace officers and firefighters killed in the line of duty.	Authorizes the governing body of a political subdivision to exempt from property taxes all or part of the homestead property of the surviving spouse of a peace officer or firefighter who died in the course of performing his or her official duties.	Referred to Ways & Means 3/16/15
HB 2872	King, Susan	•	Amends §11.181(b), Tax Code, to extend the period for 44 of 127	Referred to Ways

Bill No.	Author	<u>Caption</u>	<u>Summary</u>	Bill Status
Companior	n: SB 292 by Nelson	property acquired by a charitable organization to provide low-income housing may be exempted from ad valorem taxation.	which property acquired by a charitable organization for low- income housing may be exempt from five to ten years after the date of acquisition.	& Means 3/16/15
HB 3000	Guillen	Relating to prohibiting the online posting of certain documents submitted to the chief appraiser of an appraisal district in an application for an exemption from ad valorem taxation.	Prohibits an appraisal district from posting on the internet additional information provided a taxpayer in support of an application for an exemption.	Referred to Ways & Means 3/23/15
HB 3012	Parker	Relating to the system for appraising property for ad valorem tax purposes; amending provisions subject to a criminal penalty.	Requires auxiliary ARB members in larger counties to be appointed by the local administrative judge; disqualifies an ARB commissioner from serving on the ARB; limits terms of ARB members to all or part of three consecutive terms; adds an ARB commissioner to the list of people who cannot communicate with the local administrative judge regarding ARB appointments; prohibits an ARB from taking action if a quorum of its members is not present; prohibits an ARB from scheduling hearings on Sunday; clarifies that a tax representative may handle a chief appraiser's request for a taxpayer to file a new exemption application or a new application for special appraisal of open-space land.	Voted favorably from Ways & Means 5/1/15
HB 3013	Parker	Relating to the mediation and settlement of certain disputes relating to ad valorem taxation.	Allows the governing body of a taxing unit that is a party to a suit to collect delinquent taxes or an appeal of an ARB order to designate a representative to attend court-ordered mediation; authorizes the representative to negotiate a settlement, which isn't binding until it is approved by the governing body.	Left pending in Ways & Means 4/21/15
HB 3125 Companior Bettencour	Elkins n: SB 1215 by rt	Relating to abolishing the property tax assistance division of the office of the comptroller of public accounts and transferring its powers and duties to	Re-establishes the State Property Tax Board and transfers the functions and duties of the Comptroller's Property Tax Assistance Division to the board.	Referred to Ways & Means 3/23/15

Bill No.	<u>Author</u>	<u>Caption</u> the newly created State Property Tax Board.	Summary	Bill Status
HB 3162	Raymond	Relating to the correction of appraisal records.	Amends §25.25, Tax Code, to allow the ARB, on a motion by the chief appraiser or a property owner, to change the appraisal roll or appraisal records for the current year and any of the two preceding years to correct an error or other inaccuracy in the appraised value of tangible personal property.	Referred to Ways &Means 3/23/15
HB 3222	Walle	Relating to the priority of a transferred ad valorem tax lien.	Amends §32.05, Tax Code, to provide that once an ad valorem tax lien is transferred, the tax lien is inferior to a debt, lien, future interest, or other encumbrance that existed before the attachment of the lien.	Left pending in Business & Industry 4/21/15
HB 3242	Walle	Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.	Amends §41.43, Tax Code, to allow the appraisal district to defeat a protest on the basis of unequal appraisal if the district establishes that the appraisal ratio of the property is equal to or less than the median level of appraisal of a reasonable number of comparable properties in the appraisal district. The bill further requires that a person making a determination of a comparable property must use the characteristics listed in §23.013(d), and calculate the median level of appraisal of comparable properties as shown in the appraisal records submitted by the chief appraiser to the ARB. Requires the comptroller to establish standards for the development and calibration of adjustments for industrial, petrochemical refining and processing, utility properties and other unique properties. Amends §42.26, Tax Code, to limit equal and uniform appeals to the ground that the appraisal ratio of the property exceeds by at least 10 percent the median level of appraisal of comparable properties in the appraisal district. Requires the same standards for comparable properties and calculating the median level of appraisal as in §41.43, as amended. Allows appraisal districts to recover attorney's fees up to \$15,000.	Referred to Ways & Means 3/17/15

Bill No.	Author	<u>Caption</u>	Summary	Bill Status	
HB 3257	Springer	Relating to the preparation of appraisal records.	Requires the comptroller to promulgate the form and content of contracts for private appraisal services contracted by the appraisal district board with advice from the chief appraiser. Confidential information held by an appraisal firm may be disclosed in a judicial proceeding or to the comptroller. Includes work performed by an appraisal firm and submitted to the chief appraiser in the comptroller's MAP review.	Referred to Ways & Means 3/17/15	
HB 3284	Oliveira	Relating to venue for the appeal of a judgment of a district court determining an ad valorem tax appeal.	Requires an appeal of a district court judgment under Chapter 42 to be filed in the Third Court of Appeals District (Austin).	Referred to Ways & Means 3/17/15	
HB 3297	Parker	Relating to pretrial settlement discussions during certain ad valorem tax appeals.	Adds §42.227, Tax Code, to require a court, on a motion by a property owner, to order the parties to conduct settlement discussions before trial if a discovery request to designate one or more expert witnesses has been made in the case. The discussions must be conducted not later than 90 days after the order, and the court may establish specific procedures for the discussions (informal or another form of ADR). Each party must make a good faith effort to settle the matter.	Voted favorably from Ways & Means 5/1/15	
нв 3346	Bohac	Relating to the accrual of penalties and interest under the Property Tax Code.	Establishes a uniform interest rate for property tax refunds and delinquent property taxes; the rate is the lesser of 12% or the sum of 2% and the most recent prime rate quoted and published by the Federal Reserve Board as of the first day of the month in which the interest is first calculated.	Left pending in Ways & Means 4/28/15	
НВ 3470	Bonnen, Dennis	Relating to ad valorem taxation.	Omnibus property tax vehicle.	Referred to Ways & Means 3/18/15	
HB 3532	Herrero	Relating to confidential information.	Amends §11.48, Tax Code, to allow confidential information in the hands of the chief appraiser to be disclosed to an agent of the appraisal district who performs appraisal services for the district.	Voted favorably from Ways & Means 5/1/15	
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Bill No.	Author	Caption	Summary	Bill Status
HB 3564	Howard	Relating to the selection and removal of officials involved in the process of appraising property for ad valorem tax	Allows removal of an ARB member for failing to conduct scheduled hearings or physically or verbally abusing a member of the public, CAD board, or appraisal district staff;	Voted favorably from Ways & Means 5/1/15
Companior	n: SB 1468 by Watson	purposes.	requires the chief appraiser, employee or agent of the CAD, ARB member, or CAD board member who has knowledge that a potential ground for removal of an ARB member exists to notify the chairman of the CAD board or local administrative judge who appointed the board member, as appropriate; amends the ex parte communication provision to allow communications relating to grounds for removal of an ARB member.	
HB 3570	Schofield	Relating to an exemption from ad valorem taxation by a school district of a percentage, rather than a dollar amount, of the appraised value of a residence homestead, a reduction of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the homestead of an elderly or disabled person to reflect any increase in the exemption amount, and the protection of school districts against the resulting loss in local revenue.	Amends §1-b, Article VIII, Texas Constitution, to substitute for the \$15,000 mandatory homestead exemption an exemption of 7.5% of the appraised value of the homestead.	Referred to Ways & Means 3/20/15
НВ 3594	Miller, Rick	Relating to credits against the ad valorem taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district.	Would allow corporations to receive a property tax credit for contributions made to provide private school tuition to educationally disadvantaged students, and allow parents to receive a property tax credit for tuition paid at private school or for home schooling. Enabling HJR 141.	Referred to Ways & Means 3/19/15
HB 3609 Companior	Guillen n: HB 3767 by Cook	Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.	Amends §41.43, Tax Code, to allow the appraisal district to establish the appraisal ratio is equal or less than the median appraisal ratio of comparable properties in the appraisal	Referred to Ways & Means 3/19/15
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
			district; requires that a person making a determination of a comparable property must use the characteristics listed in §23.013(d), and calculate the market value of comparable properties based on the appraised value of the property as shown in the appraisal records submitted by the chief appraiser to the ARB; allows the chief appraiser to disclose confidential information to meet the CAD's burden of proof if the information does not identity the specific property or property owner; amends §42.26, Tax Code, to require the appraised value to exceed by at least 10 percent the median appraised value of a reasonable number of comparable properties in the appraisal district in order for the property owner to get relief; applies the same standards to the determination of comparable property and calculation of median appraised value as in a protest.	
HB 3614 Companion Bettencour	Elkins a: SB 1680 by at	Relating to the procedure for the adoption of an ad valorem tax rate by a taxing unit.	Amends §26.01(d), Tax Code, to delete the requirement that the tax assessor use the lower market value, appraised value, or taxable value included on or computed using the information included on the list of property reasonably likely to be taxable but not included on the certified appraisal roll; amends §26.04, Tax Code, to require the taxing unit to include in the tax rate notice the difference between the amount of taxes that would be imposed by the unit if the unit were to adopt a tax rate equal to the effective rate calculated with regard to §26.03 and the amount that would be imposed if the unit adopted a rate calculated without regard to that section (§26.03 provides that the amount of tax paid into a tax increment fund is excluded from the effective tax rate calculation).	Referred to Ways & Means 3/19/15
HB 3637 Companion	Turner, Chris SB 829 by Kolkhorst	Relating to the verification of information provided to the comptroller and contained in reports on compliance with agreements under the Texas Economic Development Act.	Requires the Comptroller to verify the information provided in compliance reports using information from the Texas Workforce Commission, chief appraiser, and other reliable sources.	Voted favorably from Ways & Means 5/7/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 3659 Companion	Guillen SB 974 by Zaffirini	Relating to the additional tax imposed if the use of land located in certain counties and appraised for ad valorem tax purposes as open-space land is changed.	Amends §23.55, Tax Code, to exempt land located in a county with a population of less than 25,000 from the additional tax penalty for a change of use of qualified openspace land.	Referred to Ways & Means 3/19/15
НВ 3732	Cook	Relating to the eligibility of property used for a large-scale electric energy storage facility for ad valorem tax benefits under the Texas Economic Development Act.	Add large-scale electric energy storage facilities to the list of projects eligible for a value limitation under Chapter 313.	Voted favorably from Ways & Means 5/1/15
НВ 3739	Vo	Relating to qualifications for serving on an appraisal review board or panel of the board that hears ad valorem tax protests concerning commercial real property in certain appraisal districts.	In a county with a population of 3.3 million or more, requires an ARB or panel of the ARB that hears a protest involving commercial real property to have at least one member of the ARB or panel who in the two years preceding appointment to the ARB: (1) owned commercial real property, (2) is a licensed real estate broker or salesperson; or (3) is a statelicensed real estate appraiser; requires the local administrative judge to appoint a sufficient number of ARB members with the above qualifications.	Voted favorably from Ways & Means 5/7/15
НВ 3756	Otto	Relating to the methods and procedures used to determine school district property values.	Requires the comptroller to make available at the time the study is released to the appraisal districts the comparable sales and appraisals used in developing the automated valuation models and the study. The bill also requires the comptroller to perform the study using appraisals and automated valuation models, in addition to comparable sales.	Voted favorably from Ways & Means 5/1/15
HB 3767 Companion	Cook : HB 3609 by Guillen	Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.	Amends §41.43, Tax Code, to allow the appraisal district to establish the appraisal ratio is equal or less than the median appraisal ratio of comparable properties in the appraisal district; requires that a person making a determination of a comparable property must use the characteristics listed in	Referred to Ways & Means 3/23/15

Bill No.	Author	Caption	§23.013(d), and calculate the market value of comparable properties based on the appraised value of the property as shown in the appraisal records submitted by the chief appraiser to the ARB; allows the chief appraiser to disclose confidential information to meet the CAD's burden of proof if the information does not identity the specific property or property owner; amends §42.26, Tax Code, to require the appraised value to exceed by at least 10 percent the median appraised value of a reasonable number of comparable properties in the appraisal district in order for the property owner to get relief; applies the same standards to the determination of comparable property and calculation of median appraised value as in a protest.	Bill Status
НВ 3776	Workman	Relating to the phasing out by 2025 of the ad valorem taxation by a school district of the tangible personal property a person owns that consists of inventory.	Phases out the school district property tax on inventory 10% per year through 2024; the total exemption is effective January 1, 2025.	Referred to Ways & Means 3/23/15
HB 3826 Companion Bettencour	Elkins :: SB 758 by t	Relating to the exemption from ad valorem taxation of certain tangible personal property used by the owner of the property to manufacture, process, or fabricate tangible personal property for ultimate sale.	Adds §11.36, Tax Code, to exempt from property taxes tangible personal property used by the owner to manufacture, process, or fabricate tangible personal property for ultimate sale; Requires the owner to submit with the application for exemption the exemption certificate claiming the sales tax exemption for production machinery and equipment under §151.318 or, if the owner cannot obtain the certificate, a statement to that effect.	Referred to Ways & Means 3/23/15
HB 3856	Elkins	Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.	Amends §11.145, Tax Code, to increase the exemption amount for tangible personal property held for the production of income from \$500 to \$2,500.	Referred to Ways & Means 3/23/15
HB 3861	Elkins	Relating to the exemption from ad	Amends §22.01, Tax Code, to provide that a person who	Referred to Ways & Means 3/23/15

Bill No. Author	Caption	Summary	Bill Status
Companion: SB 763 by Bettencourt	valorem taxation of certain income- producing tangible personal property.	owns income-producing tangible personal property in an appraisal district that, in the owner's opinion, has an aggregate value of at least \$50,000 must render the property, but any amount less than that \$50,000 of that value is exempt from taxation.	
HB 3867 Elkins Companion: SB 849 by	Relating to access to and fees associated with binding arbitration of appraisal review board orders.	Raises the appraised value of property eligible for binding arbitration from \$1 million to \$3 million; establishes a fee schedule for an application for binding arbitration and for the fee for the arbitrator based on the appraised value of the	Voted favorably from Ways & Means 5/7/15
Bettencourt		subject property.	
HB 3870 Elkins	Relating to the appointment of a master in chancery in certain counties to aid in the determination of certain ad valorem tax appeals.	Allows a district court in a county of 3.3 million or more to appoint a master of chancery to recommend a final judgment in a property tax appeal. The appointee must be an attorney with at least 10 years of experience in the field of property tax appraisal or collection.	Referred to Ways & Means 3/23/15
HB 3895 Elkins	Relating to ad valorem tax protests and appeals.	Allows a property owner who files a protest to request an informal conference at least 15 days before the date	Referred to Ways & Means 3/23/15
Companion: SB 1809 by Bettencourt		scheduled for the hearing. The appraisal office shall meet with a property owner who files a timely request. The office may not hold an informal conference with an owner who did not file a protest.	
HB 3989 Keffer	Relating to the determination of the appraised value of property for purposes of an ad valorem tax protest or appeal.	In an equal and uniform protest, requires the median appraised value of comparable properties to be calculated using the appraised value of each comparable property as shown in the appraisal records submitted to the ARB by the chief appraiser; in an equal and uniform appeal, requires the median appraised value of comparable properties to be calculated using the appraised value of each comparable property as shown in the certified appraisal records.	Referred to Ways & Means 3/23/15
HB 4025 Keffer	Relating to county energy transportation reinvestment zones.	Expands existing authority for the establishment of county energy transportation reinvestment zones to allow a zone to	Set for hearing in Senate

Bill No.	<u>Author</u>	<u>Caption</u>	Summary consist of an entire county.	Bill Status Transportation 5/13/15
Companior	n: SB 1788 by Uresti			
HB 4087 Companion	Smith n: SB 1983 by Seliger	Relating to the exemption from ad valorem taxation of pollution control property.	Amends §11.31(k)(16), Tax Code, to cover pollution control equipment used to capture carbon dioxide from anthropogenic sources if the EPA "continues to regulate" carbon dioxide as a pollutant "or if any other applicable environmental rule so regulates carbon dioxide"; adds §11.31(m-1) to require the executive director to determine that an item qualifying under (k)(16) that is part of an advanced clean energy project is wholly used to control or prevent pollution; provides that nothing shall prevent a chief appraiser from taking into account any income produced from the sale of a marketable byproduct if the appraiser uses the income method to appraise the property.	Voted favorably from Ways & Means 5/1/15
HJR 17	Turner, Sylvester	Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt a local option residence homestead exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of an individual's residence homestead.	The value of the residence or as a dollar amount, but not both; a percentage exemption may not exceed 20%, but if the governing body sets a percentage that yields less than a \$5,000 exemption, the property owner is entitled to a \$5,000 exemption.	Referred to Ways & Means 3/17/15
HJR 18 Companion	Turner, Sylvester a: SJR 21 by Watson	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes, providing for the increase of the exemption amount in subsequent years to reflect inflation, and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of a disabled or elderly	Raises the school district homestead exemption from \$15,000 to \$25,000 for 2016 and increases the exemption amount in subsequent years by the rate of inflation.	Referred to Ways & Means 3/17/15

Bill No.	<u>Author</u>	<u>Caption</u> person to reflect the increased exemption amounts.	Summary	Bill Status
HJR 20	Bohac	Proposing a constitutional amendment to extend the number of days that certain tangible personal property to be transported outside of this state is exempt from ad valorem taxation.	Extends the Freeport exemption period from 175 to 365 days.	Referred to Ways & Means 3/12/15
HJR 23	Lozano	Proposing a constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation mineral interests owned by nonprofit corporations organized for the exclusive purpose of generating income for certain charitable nonprofit corporations through the ownership, lease, and management of real property.	Authorizes a political subdivision to exempt from property taxes a mineral interest owned by a nonprofit organization if: (1) the nonprofit is organized exclusively for the purpose of generating income for a specific charitable nonprofit corporation through its ownership, lease, and management of real property, including building, land, and mineral interests; and (2) the charitable nonprofit corporation is organized exclusively to perform religious or charitable purposes, is engaged exclusively in providing housing, counseling, training, spiritual aid, and related services to children and families in need, does not charge a fee, and does not accept or receive aid from a governmental entity.	Referred to Ways & Means 3/17/15
HJR 25	Bohac	Proposing a constitutional amendment to extend the number of days that certain tangible personal property to be transported outside of this state is exempt from ad valorem taxation.	Extends the Freeport exemption period from 175 to 365 days.	Referred to Ways & Means 3/23/15
HJR 30	Martinez, Mando	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes from \$15,000 to \$45,000.	Raises the mandatory homestead exemption from property taxes imposed by a school district from \$15,000 to \$45,000 and provides for additional state aid to school districts to compensate them for ad valorem tax revenue lost due to the increase in the homestead exemption.	Referred to Ways & Means 2/26/15

Bill No.	Author	Caption	Summary	Bill Status
HJR 42	Lucio III.	Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of an honorably discharged veteran.	Authorizes a county commissioners court to grant a \$10,000 local option homestead exemption to honorably discharged veterans, and to increase the exemption in subsequent years by \$5,000 a year up to a limit of \$75,000.	Referred to Ways & Means 3/4/15
HJR 51	Munoz	Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the survivng spouse.	Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect.	Referred to Ways & Means 2/26/15
HJR 57	Rodriguez, Eddie	Proposing a constitutional amendment authorizing the governing body of a political subdivision that adopts an exemption from ad valorem taxation of a percentage of the market value of an individual's residence homestead to set a limit on the dollar amount of the exemption to which an individual is entitled in a tax year.	Would allow a taxing unit that adopts an optional exemption of a percentage of the market value of a residence homestead taxing unit to specify a cap on the dollar amount of the exemption.	Voted favorably from Ways & Means 5/7/15
HJR 64	Elkins	Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of certain property owned by research technology corporations created by public or private institutions of higher education to develop and commercialize technologies owned by the institutions.	Authorizes the legislature to exempt from ad valorem taxation real and tangible personal property owned by a research technology corporation created by a Texas private or public institution of higher education to commercialize technologies owned wholly or partly by the institution.	Passed House 4/28/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HJR 66 Companior	Raymond n: HJR 51 by Munoz	Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect.	Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect.	Referred to Ways & Means 2/23/15
HJR 71	Bohac	Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem tax purposes.	Lowers the current 10% appraisal cap for residence homesteads to 5%. HB 957 implementing.	Referred to Ways & Means 3/2/15
HJR 72	Bohac	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount.	Doubles the mandatory homestead exemption from school taxes from \$15,000 to \$30,000. HB 958 implementing.	Referred to Ways & Means 3/2/15
HJR 74	Bohac	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school	Raises the mandatory homestead exemption from school taxes from \$15,000 to \$25,000.	Referred to Ways & Means 3/2/15

Bill No.	<u>Author</u>	Caption purposes and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount.	Summary	Bill Status	
HJR 75 Companion HJR 66 by F	Bonnen, Dennis n: HJR 51 by Munoz, Raymond	Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect.	Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect.	Referred to Finance 5/6/15	
HJR 84	Farias	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of a veteran or current member of the armed services of the United States while the veteran or current service member participates in a veterans court program.	Adds §11.134, Tax Code, to exempt from property taxes the total assessed value of the residence homestead of a veteran or current member of the U.S. armed services who is a participant in a veteran's court program during the period in which the veteran or service member participates in the program	Referred to Ways & Means 3/9/15	
HJR 85 Companion	Murphy n: SJR 30 by L. Taylor	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property leased to certain schools organized and operated primarily for the purpose of engaging in educational functions.	Exempts from property taxes real property that is leased to a person for use as a school for educational purposes, if the owner passes the tax reduction through to the lessee in the form of a reduction in the rent.	Voted favorably from Ways & Means 5/1/15	
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Bill No.	<u>Author</u>	<u>Caption</u>	Summary	Bill Status
HJR 87	Turner, Chris	Proposing a constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed on qualifying real property used to provide housing to persons with disabilities.	To entitle a property owner to a credit against property taxes if the property is used for a group home or intermediate care facility for people with disabilities; the credit is equal to the amount of the owner's costs for operating the facility for the preceding 12 months.	Voted favorably from Ways & Means 5/1/15
HJR 88	Guillen	Proposing a constitutional amendment authorizing the governing bodies of certain political subdivisions to exempt from ad valorem taxation the real and tangible personal property of businesses during an initial period of operation in this state.	Adds Article VIII, §1-s, Texas Constitution, to authorize the governing body of a political subdivision to exempt from property taxes the real and tangible personal property of a business for its first ten years of operation if: (1) the business first begins operating in Texas on or after 1/1/16; and (2) the property is located in a county with population of 250,000 or less.	Referred to Ways & Means 3/23/15
HJR 89	Shaheen	Proposing a constitutional amendment authorizing a local option exemption from ad valorem taxation by a county of a portion of the value of the residence homestead of a physician who provides health care services for which the physician agrees not to seek payment from any source, including the Medicaid program or otherwise from this state or the federal government, to indigent residents of the county.	Amends §11.13, Tax Code, to authorize the commissioners court to exempt from property taxes a percentage (not to exceed 50%) of the assessed value of the residence homestead of a licensed physician who provides free health care services to indigent residents of the county.	Voted favorably from Ways & Means 5/7/15
HJR 93	Pena	Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real property for ad valorem tax purposes to 105 percent or more of the appraised value of the property for the	Lowers the appraisal cap from 10% to 5% and expands the cap to include all real property.	Referred to Ways & Means 3/17/15

Bill No.	Author	<u>Caption</u> preceding tax year.	Summary	Bill Status
HJR 96	Thompson, Senfronia	Proposing a constitutional amendment authorizing the governing body of certain political subdivisions to adopt a local option residence homestead exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of an individual's residence homestead.	Authorizes a taxing unit other than a school district to adopt a homestead exemption of a portion, expressed as a dollar amount, of the appraised value of a residence homestead.	Left pending in Ways & Means 4/21/15
HJR 98	Metcalf	Proposing a constitutional amendment to authorize the legislature to set a lower limit on the maximum appraised value of a residence homestead for ad valorem taxation.	Lowers the appraisal cap from 10% to 3%.	Referred to Ways & Means 3/11/15
HJR 99	Bell	Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of real	Lowers the appraisal cap from 10% to 5% and expands the cap to include all real property.	Left pending in Ways & Means 5/5/15
Companion:	HJR 93 by Pena	property for ad valorem tax purposes to 105 percent or more of the appraised value of the property for the preceding tax year.		
HJR 100	Sheets	Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt a local option exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of real property of a business that employs honorably discharged	Exempts from property taxes taxation a portion, expressed as a dollar amount, of the market value of real property of a qualifying business that hires at least one veteran and employs that veteran for at least 12 consecutive months; the amount of the exemption may not exceed \$15,000 for each veteran employed by the business.	Referred to Ways & Means 3/13/15

Bill No.	<u>Author</u>	<u>Caption</u> veterans.	Summary	Bill Status
HJR 101 Companior SJR 28 by B	Button n: HJR 72 by Bohac; settencourt	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount.	Doubles the mandatory homestead exemption from school taxes from \$15,000 to \$30,000.	Referred to Ways & Means 3/17/15
HJR 102	Button	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by one or more political subdivisions of this state a person's inventory held for sale at retail.	Exempts from school district property taxes the appraised value of a person's inventory held for resale.	Referred to Ways & Means 3/17/15
HJR 104	Miller, Doug	Proposing a constitutional amendment to authorize the creation of emergency response districts; providing authority to impose a tax and issue bonds.	Authorizes the creation of emergency response districts with taxing authority.	Voted favorably from Special Purpose Districts 4/22/15
HJR 107	Dutton	Proposing a constitutional amendment requiring the periodic review of state and local tax preferences and the expiration of certain tax preferences if not reauthorized by law.	Provides that any tax preference adopted after September 1, 2016 expires after six years, unless the legislature specifies a longer or shorter time; establishes the select commission on periodic tax preference review composed of five House members, five senators, and the comptroller; requires the commission to adopt a schedule of review and produce a biennial report to the legislature with recommendations; provides that a tax preference included in the report expires	Referred to Ways & Means 3/17/15

Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u> in 2 years if not reauthorized by the legislature; limits the reauthorization period to six years.	Bill Status
HJR 109	Pickett	Proposing a constitutional amendment authorizing the legislature to permit a county to issue bonds or notes to finance transportation and infrastructure projects in a defined area to be repaid from increases in revenue from ad valorem taxes in the area.	Authorizes the legislature by general law to allow a county to issue debt for transportation or infrastructure projects in a defined area in a county; authorizes repayment of issued debt from ad valorem taxes imposed on property in the area by the county or other political subdivisions.	Voted favorably from Transportation 4/22/15
HJR 116	King, Susan	Proposing a constitutional amendment authorizing the governing body of a political subdivision to provide an additional exemption from ad valorem taxation of the residence homesteads of certain surviving spouses of peace officers and firefighters killed in the line of duty.	Authorizes the governing body of a political subdivision to exempt from property taxes all or part of the homestead property of the surviving spouse of a peace officer or firefighter who died in the course of performing his or her official duties.	Referred to Ways & Means 3/17/15
HJR 134	Bonnen, Dennis	Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect and authorizing the legislature to exempt from ad valorem taxation by one or more political subdivisions all or part of the market value of the tangible personal property a person owns that consists of inventory.	Omnibus property tax vehicle.	Referred to Ways & Means 3/18/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HJR 135	Schofield	Proposing a constitutional amendment providing for an exemption from ad valorem taxation for public school purposes of a percentage, rather than a dollar amount, of the market value of a residence homestead and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect any increased exemption amount.	Amends §1-b, Article VIII, Texas Constitution, to substitute for the \$15,000 mandatory homestead exemption an exemption of 7.5% of the appraised value of the homestead.	Referred to Ways & Means 3/23/15
HJR 139	Workman	Proposing a constitutional amendment authorizing the legislature to phase out by 2025 the ad valorem taxation by a school district of the tangible personal property a person owns that consists of inventory.	Phases out the school district property tax on inventory 10% per year through 2024; the total exemption is effective January 1, 2025.	Filed 3/13/15
HJR 140 Companior Bettencour	Elkins n: SJR 35 by rt	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by one or more political subdivisions tangible personal property used by the owner of the property to manufacture, process, or fabricate tangible personal property for ultimate sale.	Adds Article VIII, §1-t, Texas Constitution, to authorize the legislature to exempt from property taxes by one or more political subdivisions tangible personal property used by the owner of the property to manufacture, process, or fabricate tangible personal property for ultimate sale.	Referred to Ways & Means 3/23/15
HJR 141	Miller, Rick	Proposing a constitutional amendment to authorize the legislature to provide for credits against the ad valorem	Would allow corporations to receive a property tax credit for contributions made to provide private school tuition to educationally disadvantaged students, and allow parents to	Referred to Ways & Means 3/19/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status	
		taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district.	receive a property tax credit for tuition paid at private school or for home schooling.		
HJR 143	Elkins	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation incomeproducing tangible personal property valued at less than \$50,000.	Amends §22.01, Tax Code, to provide that a person who owns income-producing tangible personal property in an appraisal district that, in the owner's opinion, has an aggregate value of at least \$50,000 must render the property, but any amount less than that \$50,000 of that value is exempt from taxation.	Referred to Ways & Means 3/23/15	
SB 1	Nelson	Relating to certain restrictions on the imposition of ad valorem taxes and to the duty of the state to reimburse certain political subdivisions for certain revenue loss.	Raises the mandatory homestead exemption from school district taxes from \$15,000 to 25% of the median market value of all residential homesteads in the state (about \$33,000 in 2016 and \$35,000 in 2017); reduces the tax freeze to reflect the higher exemption amount; prohibits a taxing unit other than a school district from repealing or lowering a previously adopted optional homestead exemption; prohibits a real estate transaction tax.	Set for hearing in Ways & Means 5/12/15	
SB 46	Zaffirini	Relating to the confidentiality of certain property tax appraisal photographs.	Makes confidential photos taken by an appraisal district for property tax appraisal purposes.	Set for hearing in Ways & Means 5/12/15	
SB 50	Zaffirini	Relating to ad valorem tax liens on personal property.	Provides that tax liens on personal property attach regardless of whether the property is located within the taxing unit.	Left pending in Finance 4/8/15	
SB 71	Ellis	Relating to the eligibility of land for appraisal for ad valorem tax purposes as recreational, park, or scenic land.	Requires the use of land to be available to the public without a fee or a nominal fee in order for it to be eligible for appraisal as recreational, park, or scenic land.	Referred to Finance 1/26/15	
SB 100	Hinojosa	Relating to the enterprise zone	Makes numerous changes to the enterprise zone program.	Referred to House	
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Bill No.	<u>Author</u>	<u>Caption</u> program.	<u>Summary</u>	Economic & Small Business Development 5/1/15
SB 103	Hinojosa	Relating to a prohibition on the issuance of certain capital appreciation bonds by local governments.	Prohibits local governments from issuing capital appreciation bonds, except for transportation projects.	Left pending in Senate Intergovernmental Relations 5/4/15
SB 156	Nichols	Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem taxation.	Lowers the appraisal cap from 10% to 5%; local option in which the commissioners court of each county may call an election binding on all taxing units.	Referred to Finance 1/28/15
SB 182 Companior	Bettencourt n: HB 365 by Elkins	Relating to the calculation of the ad valorem rollback tax rates of certain taxing units.	Reduces the allowable percentage increase in revenue from the current 8 percent to 4 percent; requires taxing units other than school districts to hold a ratification election if they adopt a tax rate above the rollback tax limit.	Left pending in Finance 4/9/15
SB 278	Watson	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district and the increase of the exemption amount in subsequent years to reflect inflation, a reduction of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the homestead of a disabled or elderly person to reflect the increased exemption amounts, and the protection of school districts against the resulting loss in local revenue.	Raises the school district exemption from \$15,000 to \$25,000 for the 2016 tax year. In subsequent years, the exemption would increase with the inflation rate. The initial cost of a \$25,000 exemption is somewhere around \$700 million annually.	Left pending in Finance 3/4/15
SB 279	Watson	Relating to the authority of the governing body of a taxing unit other Page	Authorizes a taxing unit other than a school district to adopt a homestead exemption of at least \$5,000 and to grant a 64 of 127	Referred to Ways & Means 5/6/15

Bill No.	<u>Author</u>	Caption than a school district to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the appraised value of an individual's residence homestead.	\$5,000 exemption only if the governing body that has not previously adopted a percentage exemption elects not to adopt a dollar amount exemption.	Bill Status
SB 280	Watson	Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.	Limits the comparable properties available in either a protest or appeal on the ground of unequal appraisal to those located in the appraisal district. It further requires a property owner to use the factors listed in §23.013(d), Tax Code, to determine comparable properties (essentially USPAP-Standards), to use generally accepted appraisal standards to make appropriate adjustments, and to base the calculation of the median appraised value on the appraisal records submitted to the ARB by the chief appraiser (for protests) or on the appraised value as shown by the appraisal records certified by the chief appraiser (for an appeal).	Referred to Finance 1/28/15
SB 281	Watson	Relating to the information required to be included in an affidavit submitted by a property owner who elects to offer evidence or argument by affidavit in an appraisal review board hearing on certain protests.	Requires a protesting property owner who submits evidence to the ARB by affidavit to state the owner's opinion of appraised or market value of the subject property and to attach supporting evidence to the affidavit.	Left pending in Finance 4/8/15
SB 282	Watson	Relating to the period for which certain property acquired by a charitable organization to provide low-income housing may be exempted from ad valorem taxation.	Amends §11.181(b), Tax Code, to extend the period for which property acquired by a charitable organization for low-income housing may be exempt from five to ten years after the date of acquisition.	Referred to Finance 1/28/15
SB 287	West	Relating to the elimination of certain court fees and costs.	Amends §42.221(b), Tax Code, to eliminate the \$5 filing fee for additional petitions to review an appraisal review board order in a consolidated appeal for multicounty property (telecommunications and pipelines).	Referred to House Judiciary & Civil Jurisprudence 4/30/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status	
SB 309	Campbell	Relating to public access to boundary, financial, and tax rate information of certain political subdivisions.	Requires the comptroller to create an internet database and accessible public website containing specified information about political subdivisions with taxing authority	Placed on intent calendar 5/8/15	
SB 310	Campbell	Relating to procedures and requirements for the issuance of certificates of obligation.	Prohibits a governmental entity from issuing certificates of obligation for a purpose if a bond proposition for the same purpose has been submitted in the prior 3 years and failed	Voted favorably from Intergovernmental Relations 5/7/15	
SB 362	Estes	Relating to the appeal of the additional ad valorem taxes imposed as a result of certain changes in the use of openspace land appraised as agricultural land.	Repeals §23.55, Tax Code, which imposes five years of additional taxes and interest for a change in the use of open space land appraised as agricultural land.	Referred to Finance 2/2/15	
SB 399	Campbell	Relating to ballot propositions authorizing certain political subdivisions to issue debt obligations.	Requires a county, city, junior college district, school district, other special district or any other political subdivision of the state to include detailed information on a ballot proposition to authorize the subdivision to issue a debt secured by property taxes.	Referred to State Affairs 2/2/15	
SB 497	Watson	Relating to the use of money in a tax increment fund to pay costs related to public improvements used for social services programs and permanent supportive housing that promotes the development or redevelopment of a reinvestment zone.	Amends §311.008(b), Tax Code, to permit the City of Austin to use tax increment financing to rebuild, rehabilitate, or equip public improvements in or out of a revinvestment zone used or to be used for social services programs or permanent supportive housing that benefit the zone.	Referred to Natural Resources & Economic Development	
SB 515	Bettencourt	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district, a reduction of the limitation on the total amount of ad valorem taxes that may be imposed by a school	Doubles the mandatory homestead exemption from school taxes from \$15,000 to \$30,000	Referred to Finance 2/11/15	
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Bill No.	<u>Author</u>	Caption district on the homestead of an elderly or disabled person to reflect the increased exemption amount, and the protection of school districts against the resulting loss in local revenue.	Summary	Bill Status
SB 516	Bettencourt	Relating to increasing the period of time for exempting freeport goods from ad valorem taxation.	Extends the Freeport exemption period from 175 to 365 days	Left pending in Finance 3/4/15
SB 525	Birdwell	Relating to ad valorem tax lien transfers.	Requires a person (the "transferee") who has been authorized by a property owner to pay the owner's ad valorem taxes to provide notice to any mortgage servicer or holder of a preexisting lien (current law only requires notice to a holder of a first lien) that the tax lien will be transferred to the transferee and will be superior to the mortgage.	Left Pending in Business & Commerce 4/14/15
SB 532	Fraser	Relating to the creation of regional emergency communications districts; authorizing the issuance of bonds; authorizing a fee.	Authorizes the establishment of regional emergency communications districts in state planning regions with populations of less than 500,000; authorizes the district to assess a fee on service users in the district (not to exceed 6% of the base rate charge); authorizes the district to issue bonds secured by the fees.	Referred to Intergovernmental Relations 2/18/15
SB 545	Taylor, Larry n: HB 1276 by Murphy	Relating to the exemption from ad valorem taxation of real property leased to and used by certain schools.	Exempts from property taxes real property that is leased to a person for use as a school for educational purposes, if the owner passes the tax reduction through to the lessee in the form of a reduction in the rent.	Set for hearing in Ways & Means 5/12/15
Companio	ii. HB 1270 by Widipily			
SB 573	Campbell	Relating to the issuance of certain capital appreciation bonds by political subdivisions.	Prohibits a political subdivision from issuing capital appreciation bonds if they exceed 25% of the total bonded indebtedness (except for transportation projects).	Left pending in Intergovernmental Relations 5/4/15
SB 592	Watson	Relating to the deadlines for delivering	Requires the chief appraiser to send notices of appraised	Referred to
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
		or filing certain ad valorem tax-related documents.	value of all property by April 1 (current law is May 1 for property other than residential homesteads); requires a property owner to file a protest before May 1 or within 30 days of receipt of notice (current law is June 1 for property other than residential homesteads).	Finance 2/23/15
SB 593	Watson	Relating to the award of attorney's fees in a judicial appeal of certain ad valorem tax determinations.	Adds 42.227, Tax Code, to allow a party to an appeal in which a discovery request to designate an expert witness has been made to compel pretrial settlement discussions by motion to the court; amends §42.29, Tax Code, to provide that if the chief appraiser makes a written offer of settlement to the property owner at least 135 days before the date of trial and a record of the offer is made to the court, the amount by which the owner's tax liability is reduced as a result of the suit is computed by subtracting the amount of the owner's tax liability resulting from the final determination of the court from the owner's tax liability that would have resulted if the owner had accepted the most recent settlement offer; does not preclude a settlement offer from including a waiver of attorney's fees or interest.	Set for hearing in Ways & Means 5/12/15
SB 619	Burton	Relating to ballot propositions authorizing certain political subdivisions to issue bonds.	Requires a bond proposition for county, city, or school district to distinctly state the annual increase in property taxes attributable to the debt; if the bonds are capital appreciation bonds that accrue but defer interest, a distinct statement to that effect and the future tax impact of the bonds.	Referred to State Affairs 2/23/15
SB 624	Hinojosa Bettencourt	Relating to installment payments of ad valorem taxes.	Amends §31.031 and 31.032, Tax Code, to require the second, third, and fourth installment payments of property taxes on residential homesteads to be made before the first day of the second, fourth, and sixth months after the delinquency date. The first payment is due before the delinquency date.	Placed on Senate Intent Calendar 4/28/15

Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u>	Bill Status
SB 635	Campbell	Relating to the eligibility of property used in connection with renewable energy electric generation through the use of wind power for a limitation on appraised value of property for ad valorem tax purposes under the Texas Economic Development Act.	Adds §313.024, Tax Code, to disqualify property used by an entity to generate electricity by wind power for a Chapter 313 tax limitation if the property owner receives a federal tax subsidy for the use of the property for wind power generation for that tax year (including a federal REPC under §45, IRC).	Referred to Natural Resources & Economic Development 2/23/15
SB 683 Companion	Hancock n: HB 1589 by Villalba	Relating to the payment of certain ad valorem tax refunds.	Amends §1.111, Tax Code, to allow a property owner to direct the payment of a refund to a specified person rather than to the property owner; amends §11.431(b), Tax Code, to provide that a property owner whose late application for a homestead exemption is granted need not apply for a refund to receive the refund; amends §26.15(f), Tax Code, to	Set for hearing in Ways & Means 5/12/15
			provide that if a correction of the roll results in a reduction of a property owner's tax liability after the tax is paid, the property owner need not apply for a refund to receive the refund.	
SB 732 Companion	Nichols n: HB 275 by Ashby	Relating to the exemption from ad valorem taxation of farm products.	Amends §11.16, Tax Code, to define an egg as a farm product for purposes of the property tax exemption for farm products in the hands of the producer; Provides that the exemption applies even if the eggs are packaged.	Referred to Finance 2/25/15
SB 744	Zaffirini	Relating to the form of a motion to adopt an ordinance, resolution, or	Amends §26.05, Tax Code, to modify the wording of a motion to adopt an ordinance, resolution, or order setting a	Left pending in Finance 3/4/15
Companio	n: HB 1086 by Isaac	order setting an ad valorem tax rate that exceeds the effective tax rate.	property tax rate that exceeds the effective rate; Requires the motion to state: "I move that a tax rate of (specify tax rate) be adopted, which exceeds the effective tax rate by (insert percentage by which the proposed tax rate exceeds the effective tax rate) percent.	
SB 758	Bettencourt	Relating to the exemption from ad valorem taxation of certain tangible	Adds §11.36, Tax Code, to exempt from property taxes tangible personal property used by the owner to	Left pending in Finance 3/4/15
Companio	n: HB 3826 by Elkins	personal property used by the owner of the property to manufacture,	manufacture, process, or fabricate tangible personal property for ultimate sale; Requires the owner to submit	

Bill No.	<u>Author</u>	<u>Caption</u> process, or fabricate tangible personal property for ultimate sale.	Summary with the application for exemption the exemption certificate claiming the sales tax exemption for production machinery and equipment under §151.318 or, if the owner cannot obtain the certificate, a statement to that effect.	Bill Status	
SB 762	Bettencourt	Relating to the exemption from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount.	Amends §11.145, Tax Code, to increase the exemption amount for tangible personal property held for the production of income from \$500 to \$2,500.	Referred to House Ways & Means 5/4/15	
SB 763 Companion	Bettencourt n: HB 3861 by Elkins	Relating to the exemption from ad valorem taxation of certain incomeproducing tangible personal property.	Amends §22.01, Tax Code, to provide that a person who owns income-producing tangible personal property in an appraisal district that, in the owner's opinion, has an aggregate value of at least \$50,000 must render the property, but any amount less than that \$50,000 of that	Left pending in Finance 3/4/15	
SB 766	Bettencourt	Relating to the calculation of certain ad valorem tax rates of a taxing unit.	value is exempt from taxation. Amends §26.04, Tax Code, to change the effective tax rate and rollback tax rate calculations; the effective tax rate	Referred to Finance 2/25/15	
			would be calculated by dividing last year's levy by the current total value less new property value; the rollback rate for a taxing unit other than a school district would be calculated by multiplying the effective tax rate by 1.08; changes the calculation of the rollback rate for a school district to the district's effective tax rate multiplied by 1.04.		
SB 767	Bettencourt	Relating to the procedure for the adoption of an ad valorem tax rate.		Referred to Finance 2/25/15	
SB 773	Hancock	Relating to the requirement a protest or appeal based upon inequality of appraisal be determined by the application of generally accepted appraisal methods and techniques.	Amends §23.01, Tax Code, to provide that the selection of comparable properties and the application of appropriate adjustments for the determination of the appraised value of property for purposes of a protest or appeal based on unequal appraisal shall be based on the application of generally accepted appraisal methods and techniques; provides that if a sufficient number of comparable properties	Voted favorably from Finance 4/7/15	
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Bill No.	Author	Caption	Summary are not located in the county, comparable properties in other counties may be used; provides that adjustments must be based on recognized methods and techniques that are necessary to produce a credible opinion.	Bill Status
SB 794	Hancock	Relating to the authority of a political subdivision to issue debt to purchase or lease tangible personal property.		Referred to Finance
SB 833	Campbell	Relating to the continuation of a residence homestead exemption from ad valorem taxation while the owner is temporarily absent because of military service.	Amends §11.13, Tax Code, to allow an owner of a residential homestead to continue a homestead exemption if the owner's temporary absence is caused by military service inside the United States.	Referred to House Ways & Means 4/30/15
SB 849 Companion	Bettencourt n: HB 3867 by Elkins	Relating to access to and fees associated with binding arbitration of appraisal review board orders.	Raises the appraised value of property eligible for binding arbitration from \$1 million to \$3 million; establishes a fee schedule for an application for binding arbitration and for the fee for the arbitrator based on the appraised value of the subject property.	Referred to House Ways & Means 4/30/15
SB 884	Hinojosa	Relating to the deadline for certain taxing units to provide notice of the unit's proposed property tax rate.	Amends §140.010, Government Code, to extend the September 1 deadline for a city or county to provide notice of a proposed tax rate to the earlier of October 1 or the 30th day after the date the certified appraisal roll is received by the taxing unit.	Referred to Finance 3/4/15
	Zaffirini n: HB 432 by Munoz; Raymond; HB 992 by	Relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran.	Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect.	Referred to Finance 3/9/15
SB 974	Zaffirini	Relating to the additional tax imposed Page	Amends §23.55, Tax Code, to exempt land located in a	Left pending in

Bill No.	Author	Caption if the use of land located in certain counties and appraised for ad valorem tax purposes as open-space land is changed.	Summary county with a population of less than 25,000 from the additional tax penalty for a change of use of qualified openspace land.	Bill Status Finance 4/13/15
SB 1069 Companior	West n: HB 994 by Anchia	Relating to the exemption from ad valorem taxation of property used to collect, process, and deliver landfill-generated gas.	Amends §11.311, Tax Code, to make the temporary property tax exemption for a landfill gas generation plant in Dallas County permanent.	Referred to Finance 3/16/15
SB 1084	Ellis	Relating to ad valorem tax appeals on the ground of the unequal appraisal of property.	Amends §42.26, Tax Code, to limit equal and uniform appeals to residential homesteads, properties valued at \$1 million or less, or the appraisal ratio of the property exceeds by at least 10 percent the median level of appraisal of comparable properties; directs the comptroller to make rules establishing standards for adjusting industrial, petrochemical processing and refining, utility properties, and other unique properties; allows appraisal districts to recover attorney's fees up to \$15,000.	Referred to Finance 3/16/15
SB 1103	Hancock	Relating to the eligibility of property used for large data center projects for ad valorem tax benefits under the Texas Economic Development Act.	Makes a large data center project eligible for a tax limitation under Chapter 313. A large data center project is defined as an establishment primarily engaged in providing electronic data processing and information storage.	Left pending in Natural Resources & Economic Development 4/7/15
Companior	n: HB 2709 by Geren			
SB 1215	Bettencourt	Relating to abolishing the property tax assistance division of the office of the comptroller of public accounts and	Re-establishes the State Property Tax Board and transfers the functions and duties of the Comptroller's Property Tax Assistance Division to the board.	Referred to House Ways & Means 5/4/15
Companior	n: HB 3125 by Elkins	transferring its powers and duties to the newly created State Property Tax Board.		
SB 1220	Bettencourt	Relating to tax increment financing.	Sunsets a reinvestment zone created after September 1, 2015 in 10 years; prohibits a city from designating a reinvestment zone if more than 10% of the property in the 72 of 127	Left pending in Natural Resources & Economic

Bill No.	<u>Author</u>	<u>Caption</u>	proposed zone is residential or if the total appraised value of taxable real property in the proposed zone exceeds 10% of the total taxable real property in the city; allows a reinvestment zone to extend beyond 10 years, but must terminate when all project costs, tax increment bonds and interest, and other obligations have been paid in full; prohibits the board of directors of the zone or the governing	Bill Status Development 5/5/15
			body from amending a project plan if the median appraised value in the zone equals or exceeds the median appraised value outside the zone; requires voter approval of tax increment bonds and notes.	
SB 1285 Companion	Hall n: HB 2591 by Phillips	Relating to the appraisal for ad valorem tax purposes of certain dealer's heavy equipment inventory.	Amends §23.1241, Tax Code, to remove leases and rentals of a dealer's heavy equipment inventory from the special valuation methodology for such equipment and apply the statute only to an inventory held for retail sale (including for lease or rental with a purchase option).	Referred to Finance 3/18/15
SB 1328	Menéndez	Relating to an increase in the amount of the residence homestead exemption from ad valorem taxation by a school district and the increase of the exemption amount in subsequent years to reflect inflation in homestead values, a reduction of the limitation on the total amount of ad valorem taxes that may be imposed by a school district on the homestead of a disabled or elderly person to reflect the increased exemption amounts, and the protection of school districts against the resulting loss in local revenue.	Raises the school district homestead exemption from \$15,000 to \$35,000 for 2016 and increases the exemption amount in subsequent years by the rate of inflation.	Referred to Finance 3/18/15
SB 1379	Lucio	Relating to an exemption from ad valorem taxation of structures used primarily to store implements of	Exempts from property taxes structures used to store implements of husbandry used in the production of farm and ranch products.	Left pending in Finance 4/22/15

Bill No.	<u>Author</u>	<u>Caption</u> husbandry.	Summary	Bill Status		
SB 1394	Hancock	Relating to protests before appraisal review boards.	Requires the appraisal office to provide AV equipment at a protest hearing for use during the hearing by the property owner or the owner's agent.	Set for hearing in Ways & Means 5/12/15		
SB 1420	Hancock	Relating to notices of appraised value sent to property owners by the chief appraisers of appraisal districts.	Requires the appraisal notice to include an exemption or partial exemption approved for the property in the preceding year that was canceled or reduced for the current year.	Set for hearing in House Business & Industry 5/12/15		
SB 1468 Companior	Watson n: HB 3564 by Howard	Relating to the selection and removal of officials involved in the process of appraising property for ad valorem tax purposes.	Allows removal of an ARB member for failing to conduct scheduled hearings or physically or verbally abusing a member of the public, CAD board, or appraisal district staff; requires the chief appraiser, employee or agent of the CAD, ARB member, or CAD board member who has knowledge that a potential ground for removal of an ARB member exists to notify the chairman of the CAD board or local administrative judge who appointed the board member, as appropriate; amends the ex parte communication provision to allow communications relating to grounds for removal of an ARB member.	Set for hearing in Ways & Means 5/12/15		
SB 1536	Burton	Relating to the selection of the board of directors of an appraisal district; authorizing a fee.	Increases the number of CAD board members from 5 to 6; provides for the election of 3 directors at the general election; requires residency in the county to be eligible for election; if a vacancy occurs in an elected position, the board shall appoint a person to fill the vacancy; allows the CAD board to be increased to an even number not more than 14, with one-half elected members; allows a taxing unit to recall an appointed director.	Referred to Finance 3/23/15		
SB 1614 Companion	Huffines n: HB 2288 by Parker	Relating to the correction of an ad valorem tax appraisal roll.	Amends §25.25(c), Tax Code, to allow the ARB, on motion of the chief appraiser or a property owner, to correct the roll for any of the preceding five years to correct the inclusion of property on the appraisal roll or in the appraisal records that	Referred to Finance 3/23/15		
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Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u> was not located wholly or partly in the appraisal district in that tax year.	Bill Status
SB 1615 Companior	Huffines n: HB 2287 by Parker	Relating to the qualifications required of an appraisal district employee in order to testify as to the value of real property in certain ad valorem tax appeals.	Prohibits an appraisal district employee from testifying as to the value of real property in an appeal unless the employee is authorized to perform an appraisal of real estate under §1103.201, Occupations Code.	Referred to Finance 3/23/15
SB 1680 Companior	Bettencourt n: HB 3614 by Elkins	Relating to the procedure for the adoption of an ad valorem tax rate by a taxing unit.	Amends §26.01(d), Tax Code, to delete the requirement that the tax assessor use the lower market value, appraised value, or taxable value included on or computed using the information included on the list of property reasonably likely to be taxable but not included on the certified appraisal roll; amends §26.04, Tax Code, to require the taxing unit to include in the tax rate notice the difference between the amount of taxes that would be imposed by the unit if the unit were to adopt a tax rate equal to the effective rate calculated with regard to §26.03 and the amount that would be imposed if the unit adopted a rate calculated without regard to that section (§26.03 provides that the amount of tax paid into a tax increment fund is excluded from the effective tax rate calculation).	Referred to Finance 3/23/15
SB 1692	Bettencourt	Relating to the establishment of a limit on the maximum ad valorem tax rate of a county or municipality for a tax year based on inflation and the rate of population growth.	Adds §26.046, Tax Code, to limit the maximum ad valorem tax rate of a county or city to the population growth rate plus the inflation rate; requires the comptroller to determine the inflation rate by July 1 of each year; allows a city or county to exceed the cap only if not doing so would impair the obligation of a contract creating debt.	Referred to Finance 3/23/15
SB 1693	Bettencourt	Relating to the exemption of certain inventory from ad valorem taxation by a school district.	Authorizes the legislature to exempt inventory from ad valorem taxation by one or more taxing units.	Referred to Finance 3/23/15
SB 1694	Bettencourt	Relating to certain exemptions from ad Page	Doubles the mandatory homestead exemption from \$15,000 75 of 127	Referred to

Bill No.	Author	Caption	Summary	Bill Status
		valorem taxation.	to \$30,000; extends the Freeport exemption period from 175 to 365 days.	Finance 3/23/15
SB 1739	Hinojosa	Relating to the procedure by which the assessor for a taxing unit is required to provide certain ad valorem tax-related information to a property owner or the owner's agent.	Requires, on request of a property owner or the owner's agent, an assessor for a taxing unit that posts information included in a tax bill on its website to mail the information relating to the owner's property to the owner or agent.	Left pending in Finance 4/8/15
SB 1760	Creighton	Relating to the transparent and equitable application of ad valorem taxation procedures.	Allows a property owner to designate an agent to receive refunds; requires the comptroller to publish annually a statewide list of local tax rates (excluding school districts); provides that a taxpayer does not have to apply for a refund resulting from a late homestead exemption application or from a correction in the tax roll; requires 60 percent of the governing body of a taxing unit to adopt a tax rate greater than the effective rate; requires the notice of a public hearing at which a tax rate increasing the total amount of revenue will be adopted to include a statement of how the governing body plans to use the additional revenue; requires the notice of a school district ratification election to state the purpose of the proposed rate increase; allows a court to give preference to the testimony of an appraisal district employee authorized to perform an appraisal of real estate under §1103.201, Occupations Code (this section effective 1/1/20); raises the interest rate on a refund resulting from a judicial appeal to 9.5%; requires local governments proposing to adopt a tax rate exceeding the effective tax rate or the rollback rate to state the purpose for the additional revenue; extends the time a taxing unit must file a tax rate notice from September 1 to October 1 or the 30 days after the unit receives the certified roll.	Set for hearing in Ways & Means 5/12/15
SB 1788 Companion	Uresti : HB 4025 by Keffer	Relating to county energy transportation reinvestment zones.	Expands existing authority for the establishment of county energy transportation reinvestment zones to allow a zone to consist of an entire county.	Set on Senate Intent Calendar 5/5/15

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Bill No.	Author	Caption	Summary	Bill Status
SB 1807	Bettencourt	Relating to the system for appraising property for ad valorem tax purposes; authorizing a fee.	Increases the size of the CAD board from 5 to 7, with two elected members; requires the taxpayer liaison officer to serve as a nonvoting members of the CAD board; requires an appointed member of the CAD board to be an elected official from a taxing unit; transfers authority for the election of the chair and secretary of the ARB from the CAD board to the ARB.	Referred to Finance 3/25/15
SB 1809 Companion	Bettencourt n: HB 3895 by Elkins	Relating to ad valorem tax protests and appeals.	Allows a property owner who files a protest to request an informal conference at least 15 days before the date scheduled for the hearing. The appraisal office shall meet with a property owner who files a timely request. The office may not hold an informal conference with an owner who did not file a protest.	Referred to Finance 3/25/15
SB 1832	Menendez	Relating to the contents of a notice of appraised value sent to a property	Amends §25.19, Tax Code, to add information to the appraisal notice; the new information includes: (1) the tax	Left pending in Finance 4/22/15
Companior	n: HB 2480 by Murphy	owner by the chief appraiser of an appraisal district.	rate in the preceding year for each taxing unit; (2) an estimate of the tax savings for the current year resulting from each partial exemption on the property; (3) an estimate of the tax savings resulting from a freeze on school district taxes; and (4) an explanation of the method for estimating the taxes that may be imposed by each taxing unit on the property in the current year.	1 marice 4, 22, 13
SB 1860	Zaffirini	Relating to the definition of "heavy equipment" for purposes of the ad valorem taxation of certain dealer's heavy equipment inventory.	For purposes of the special valuation method for a dealer's heavy equipment inventory, excludes from the definition of heavy equipment "equipment used for purposes of producing oil or gas that is leased or rented to a person by a dealer and that is of a type designed not be moved to a different location within a 12-month period.	Referred to Finance 3/25/15
SB 1983 Companior	Seliger n: HB 4087 by Smith	Relating to the exemption from ad valorem taxation of pollution control property.	Amends §11.31(k)(16), Tax Code, to cover pollution control equipment used to capture carbon dioxide from anthropogenic sources if the EPA "continues to regulate" carbon dioxide as a pollutant "or if any other applicable	Referred to Finance 3/25/15

Bill No.	<u>Author</u>	Caption	environmental rule so regulates carbon dioxide"; adds §11.31(m-1) to require the executive director to determine that an item qualifying under (k)(16) that is part of an advanced clean energy project is wholly used to control or prevent pollution; provides that nothing shall prevent a chief appraiser from taking into account any income produced from the sale of a marketable byproduct if the appraiser uses the income method to appraise the property.	Bill Status
SB 1985 Companion Bonnen	Uresti n: HB 1946 by D.	Relating to the appraisal for ad valorem tax purposes of a real property interest in oil or gas in place.	Amends §23.175, Tax Code, to make adjustments to the valuation methodology for a real property interest in oil and gas in place; provides that if as of February 1 of the current calendar year the most recent edition of the USEIA Annual Energy Outlook was published before December 1 of the preceding calendar year, the chief appraiser shall use the projected and preceding calendar year spot price of West Texas Intermediate crude oil or natural gas at the Henry Hub, as stated in the Short-Term Energy Outlook report published in January of the current year by the USEIA in the price adjustment factor calculation.	Signed by the Governor 5/5/15
SJR 1	Nelson	Proposing a constitutional amendment providing for an exemption from ad valorem taxation for public school purposes of a portion of the market value of a residence homestead based on the median market value of all residence homesteads in the state, providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount, authorizing the legislature to prohibit a political subdivision that has adopted an optional residence homestead exemption from reducing the amount	Raises the mandatory homestead exemption from school district taxes from \$15,000 to 25% of the median market value of all residential homesteads in the state (about \$33,000 in 2016 and \$35,000 in 2017); reduces the tax freeze to reflect the higher exemption amount; prohibits a taxing unit other than a school district from repealing or lowering a previously adopted optional homestead exemption; prohibits a real estate transaction tax.	Set for hearing in Ways & Means 5/12/15

Bill No.	<u>Author</u>	Caption of or repealing the exemption, and prohibiting the imposition or collection of a tax on the conveyance of an interest in real property.	Summary	Bill Status
SJR 14	Nichols	Proposing a constitutional amendment to authorize the legislature to limit the maximum appraised value of a residence homestead for ad valorem tax purposes to 105 percent or less of the appraised value of the property.	Lowers the appraisal cap from 10% to 5%; local option in which the commissioners court of each county may call an election binding on all taxing units.	Referred to Finance 2/2/15
SJR 20	Watson	Proposing a constitutional amendment authorizing the governing body of a political subdivision other than a school district to adopt an exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of an individual's residence homestead.	Authorizes a taxing unit other than a school district to adopt a homestead exemption of at least \$5,000 and to grant a \$5,000 exemption only if the governing body that has not previously adopted a percentage exemption elects not to adopt a dollar amount exemption.	Referred to Ways & Means 5/6/15
SJR 21	Watson	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes, providing for the increase of the exemption amount in subsequent years to reflect inflation, and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of a disabled or elderly person to reflect the increased exemption amounts.	Raises the school district exemption from \$15,000 to \$25,000 for the 2016 tax year. In subsequent years, the exemption would increase with the inflation rate. The initial cost of a \$25,000 exemption is somewhere around \$700 million annually.	Left pending in Finance 3/4/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
SJR 28	Bettencourt	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount.	Doubles the mandatory homestead exemption from school taxes from \$15,000 to \$30,000	Referred to Finance 2/11/15
SJR 29	Bettencourt	Proposing a constitutional amendment to extend the number of days that certain tangible personal property to be transported outside of this state is exempt from ad valorem taxation.	Extends the Freeport exemption period from 175 to 365 days.	Left pending in Finance 3/4/15
SJR 30	Taylor, Larry	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property	Exempts from property taxes real property that is leased to a person for use as a school for educational purposes, if the owner passes the tax reduction through to the lessee in the	Set for hearing in Ways & Means 5/12/15
Companior	n: HJR 85 by Murphy	leased to certain schools organized and operated primarily for the purpose of engaging in educational functions.	form of a reduction in the rent.	
SJR 35	Bettencourt	Proposing a constitutional amendment authorizing the legislature to exempt	Adds Article VIII, §1-t, Texas Constitution, to authorize the legislature to exempt from property taxes by one or more	Left pending in Finance 3/4/15
Companior	n: HJR 140 by Elkins	from ad valorem taxation by one or more political subdivisions tangible personal property used by the owner of the property to manufacture, process, or fabricate tangible personal property for ultimate sale.	political subdivisions tangible personal property used by the owner of the property to manufacture, process, or fabricate tangible personal property for ultimate sale.	

SJR 36	Author Bettencourt : HJR 143 by Elkins	Caption Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation income-	Summary Amends §22.01, Tax Code, to provide that a person who owns income-producing tangible personal property in an appraisal district that, in the owner's opinion, has an	Bill Status Left pending in Finance 3/4/15
Companion	I. HJN 145 DY EIKIIIS	producing tangible personal property valued at less than \$50,000.	aggregate value of at least \$50,000 must render the property, but any amount less than that \$50,000 of that value is exempt from taxation.	
•	Zaffirini : HJR 51 by Munoz; Raymond; HJR 75 by D.	Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect.	Authorizes the legislature to extend the 100% homestead exemption of the surviving spouse of a deceased, totally disabled veteran to the surviving spouse of an otherwise eligible totally disabled veteran who died before the exemption went into effect.	Referred to Finance 3/9/15
SJR 46	Menéndez	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes, providing for the increase of the exemption amount in subsequent years to reflect inflation in homestead values, and providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of a disabled or elderly person to reflect the increased exemption amounts.	Raises the school district homestead exemption from \$15,000 to \$35,000 for 2016 and increases the exemption amount in subsequent years by the rate of inflation.	Referred to Finance 3/18/15
SJR 50	Lucio	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation structures	Exempts from property taxes structures used to store implements of husbandry used in the production of farm and ranch products.	Left pending in Finance 4/22/15

Bill No.	<u>Author</u>	<u>Caption</u> used to store certain implements of husbandry.	Summary	Bill Status
SJR 56	Bettencourt	Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation by one or more political subdivisions of this state a person's inventory.	Authorizes the legislature to exempt inventory from ad valorem taxation by one or more taxing units.	Referred to Finance 3/23/15
SJR 57	Bettencourt	Proposing a constitutional amendment increasing the amount of the residence homestead exemption from ad valorem taxation for public school purposes, providing for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for those purposes on the homestead of an elderly or disabled person to reflect the increased exemption amount, and extending the number of days that certain tangible personal property that is exempt from ad valorem taxation due to its temporary location in this state may remain located in this state before forfeiting the right to the exemption.	Doubles the mandatory homestead exemption from \$15,000 to \$30,000; extends the Freeport exemption period from 175 to 365 days.	Referred to Finance 3/25/15
SJR 60 Companion:	Campbell HJR 100 by Sheets	Proposing a constitutional amendment authorizing the governing body of a political subdivision to adopt a local option exemption from ad valorem taxation of a portion, expressed as a dollar amount, of the market value of real property of a business that employs honorably discharged	Exempts from property taxes taxation a portion, expressed as a dollar amount, of the market value of real property of a qualifying business that hires at least one veteran and employs that veteran for at least 12 consecutive months; the amount of the exemption may not exceed \$15,000 for each veteran employed by the business.	Referred to House Ways & Means 5/4/15
		employs nonorably discharged		

Bill No.	<u>Author</u>	<u>Caption</u> veterans.	Summary	Bill Status
		Sal	es Tax	
HB 31	Bonnen, Dennis	Relating to decreasing the state sales and use tax rate.	Would reduce the state sales tax rate by 0.30% to 5.95%, taking the maximum total state and local tax rate down to 7.95% from 8.25%.	Referred to Finance 5/6/15
HB 35	Murphy	Relating to the amount of the discount allowed for prepayment of sales and use taxes.	Reduces the sales tax prepayment discount to an annualized return of prime plus four percent.	Voted favorably from Ways & Means 4/9/15
HB 82	Guillen	Relating to the allocation of the proceeds from taxes imposed on the sale, storage, or use of sporting goods.	Repeals provision limiting allocation to amounts appropriated. (HB 152 & SB 248)	Left pending in Ways & Means 3/24/15
Companior	n: HB 158 by Larson;			
HB 85	Craddick	Relating to a sales and use tax exemption for telecommunications services used for the navigation of certain farm and ranch machinery and	Telecommunications services used to navigate machinery and equipment used on a farm or ranch to build or maintain roads or water facilities.	Recommended for Local & Consent Calendar 4/2/15
Companior	n: SB 140 by Perry	equipment.		
HB 103	Guillen	Relating to the authority of certain volunteer firefighter and emergency services organizations to hold tax-free sales or auctions.	Allows volunteer firefighter and emergency services organizations to hold ten tax-free sales or auctions a year.	Recommended for Local & Consent Calendar 4/28/15
Companior	n: HB 105 by Guillen;			
HB 105 Companion and SB 31 I	Guillen n: HB 103 by Guillen oy Zaffirini	Relating to the authority of certain volunteer firefighter and emergency services organizations to hold tax-free	Allows volunteer firefighter and emergency services organizations to hold ten tax-free sales or auctions a year.	Filed 11/10/14

HB 157	Larson	Relating to the rates of sales and use
		taxes imposed by municipalities.

sales or auctions.

Would allow cities with voter approval to raise or lower special purpose sales tax rates by increments of 1/8 percent

Referred to Finance 5/7/15

Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u> provided the total 2% local rate cap is not exceeded.	Bill Status
HB 158 Companior 248 by Este	Larson n: HB 82 by Guillen; SB es	Relating to the allocation of the proceeds from taxes imposed on the sale, storage, or use of sporting goods.	Repeals provision limiting allocation to amounts appropriated. (HB 82 & SB 248)	Referred to Finance 5/7/15
HB 206	Leach n: SB 228 by Creighton	Relating to an exemption from the sales tax for firearms and hunting supplies for a limited period.	Sales tax holiday for purchases of guns, ammo and other hunting supplies during the last weekend in August.	Left pending in Ways & Means 4/7/15
HB 337	González, Mary	Relating to a sales and use tax exemption for books and magazines purchased, used, or consumed by certain university and college students.	Exempt books and magazines purchased by public and private college students that receive financial aid	Referred to Ways & Means 2/12/15
HB 351	Giddings	Relating to the exemption from the sales tax for certain school art supplies during limited periods.	Adds paints, watercolors and paintbrushes to school supplies holiday	Left pending in Ways & Means 4/7/15
	Hernandez n: HB 641 by Canales; Schwertner	Relating to exempting textbooks purchased, used, or consumed by university and college students from the sales and use tax for limited periods.	Two one-week holidays in January and August as designated by the Comptroller. (SB 232)	Referred to Ways & Means 2/16/15
HB 619	Greg Bonnen	Relating to an exemption from and a limitation on the sales tax imposed on certain boats and boat motors.	Boats and motors removed from state within 10 days of purchase or 20 days after undergoing repairs or modifications.	Failed to Pass House 5/6/15
HB 633	Greg Bonnen	Relating to a sales and use tax exemption for certain health care supplies.	Includes veterinarian as dispenser of exempt drugs.	Postponed on second reading until 5/8/15

Bill No.	Author	Caption	<u>Summary</u>	Bill Status
	Canales n: HB 491 by ; SB 232 by Schwertner	Relating to exempting textbooks purchased, used, or consumed by university and college students from the sales and use tax for limited periods.	Two one-week holidays in January and August as designated by the Comptroller. (HB 491 & SB 232)	Referred to Ways & Means 2/19/15
HB 712	Springer	Relating to an exemption from the sales tax for Firearms and Firearm supplies for a limited period.	Holiday during the first full weekend before the opening date of dove season.	Left pending in Ways & Means 4/7/15
НВ 849	Paddie	Relating to an exemption from the sales tax for Firearms and hunting supplies for a limited period.	Two holidays during last full weekends in August and October.	Set on House Calendar for 5/8/15
HB 1081	Paul	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund.	Would provide that, in each state fiscal year beginning on or after September 1, 2017, the comptroller shall deposit to the credit of the state highway fund all money received from the state's motor vehicle sales tax.	Referred to Transportation 3/18/15
HB 1087	Bohac n: SB 426 by Ellis	Relating to a sales tax exemption for certain items sold during a limited period.	Increases school supply holiday per item dollar limit from \$100 to \$200 and extends to E-readers, personal computers and tablets.	Referred to Ways & Means 3/2/15
HB 1201	R. Miller	Relating to a sales tax exemption for items sold at a United States military installation to a member of the United States armed forces on active duty.	Exempts sales of taxable items on a military base to those on active duty.	Referred to Ways & Means 3/3/15
HB 1370 Companion	Phillips a: SB 5 by Nichols	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of that revenue.	Beginning 9/1/17 dedicates annual MV sales tax revenue above \$2.5 B to highway fund for non-toll road construction and maintenance and repayment of road bonds.	Left pending in Transportation 4/9/15
HB 1398	Craddick	Relating to the motor vehicle sales tax	Motor vehicle sales tax exemption for school buses bought	Referred to Ways

Bill No.	<u>Author</u>	Caption applicable to motor vehicles used by transportation companies for certain purposes.	Summary by entities providing bus service for schools.	<u>Bill Status</u> & Means 3/9/15
HB 1458	Bohac	Relating to the sales and use tax exemption for the repair, remodeling, or maintenance of aircraft.	Extends the current aircraft repair exemption to all such repairs, not just for commercial aircraft.	Passed House 5/8/15
HB 1625	Faircloth	Relating to an exemption from the sales and use tax for certain lightbulbs for a limited period.	Includes LED bulbs in energy-efficient products sales tax holiday.	Passed House 5/6/15
НВ 1737	Fallon	Relating to an exemption from the sales tax for firearms and hunting supplies for a limited period.	Firearms and hunting supplies holiday each March 2.	Referred to Ways & Means 3/16/15
НВ 1836	Sanford	Relating to the allocation of certain sales tax revenue to the state highway fund and to the uses of that revenue.	10% of sales tax dedicated to highway fund.	Left pending in Transportation 3/26/15
HB 1841	Bonnen, Greg	Relating to the applicability of the sales and use tax to certain insurance services.	Exempts public insurance adjustor services from sales tax.	Referred to Finance 5/6/15
HB 1857	Button	Relating to the signature requirement for a sales tax permit application filed electronically.	Provides no signature required on electronically filed sales tax permit application.	Recommended for Local & Consent Calendars 4/13/15
HB 1871 Companion	Bonnen, Greg n: SB 1527 by L. Taylor	Relating to the duty of the comptroller to report sales and use tax information to certain taxing entities.	Authorizes cities to have sales tax audit authority in certain cases.	Referred to Finance 5/7/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 2096	Button	Relating to the temporary exemption of certain tangible personal property related to a data center from the state	Expands the new data center exemption among things to include multiple occupants and facilities as well as remodeled facilities.	Set on House Calendar for 5/8/15
Companion	: SB 1515 by Seliger	sales and use tax.		
HB 2112	Spitzer	Relating to the valuation used to compute the sales and use tax imposed on the sale of certain motor vehicles.	Allows the motor vehicle sales tax to be based on the price stated in an affidavit signed by the buyer and seller.	Referred to Ways & Means 3/13/15
HB 2199 Companion	Parker : SB 1009 by Eltife	Relating to the amount of a sales and use tax refund for tangible personal property used to provide cable television service, Internet access service, or telecommunications services.	Increases from \$50 to \$150 million the annual total amount of sales tax refunds for purchases of items needed to provide cable TV, Internet access or phone service	Voted favorably from Ways & Means 5/1/15
HB 2307	Leach	Relating to the allocation of certain surplus state revenue for periodic reductions in the state sales tax rate.	Uses revenues now going into the Economic Stabilization Fund to lower sales tax rates.	Referred to Appropriations 3/17/15
Companion	: SB 743 by Birdwell			
HB 2712	Geren	Relating to the temporary exemption of certain tangible personal property related to large data center projects	20-year sales tax exemption for large data centers that invest at least \$500 million.	Set on House Calendar for 5/8/15
Companion	: SB 1104 by Hancock	from the sales and use tax.		
НВ 3174	Button	Relating to the application of the sales and use tax to certain computer program transactions.	Provides that a sale for resale exemption applies to computer program purchases by Internet hosting providers.	Voted favorably from Ways & Means 5/1/15
Companion	: SB 755 by V. Taylor			
НВ 3287	Paddie	Relating to the sales and use taxation of aircraft.	Splitting aircraft lease charges by books and records.	Voted favorably from Ways & Means 5/1/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status	
HB 3304	Darby	Relating to an exemption from the sales and use tax for tangible personal property sold to or used by certain state data center services providers.	Expand data center exemption.	Reported favorably from Ways & Means 5/7/15	
НВ 3484	Bonnen, Dennis	Relating to state and local sales and use taxes.	Chairman Bonnen's shell sales tax bill.	Voted favorably from Ways & Means 5/7/15	
HB 3542	Raymond	Relating to the sales and use tax exemption for certain data processing services.	Exempt data services for Medicaid verification.	Voted favorably from Ways & Means 5/1/15	
HB 3626	Hughes	Relating to the allocation of certain surplus state revenue for periodic reductions in the state sales tax rate.	Surplus state revenue for sales tax reduction.	Referred to Ways & Means 3/19/15	
НВ 3639	Hughes	Relating to the limit on the rate of growth in appropriations and to the authority of the comptroller to reduce the state sales and use tax rates for designated periods.	Limit state spending to population and inflation and surplus state revenue for sales tax reduction.	Referred to Appropriations 3/19/15	
HB 3689	Gonzales, Larry	Relating to the temporary exemption of certain tangible personal property related to a data center from the state sales and use tax.	Expand data center exemption.	Left pending in Ways & Means 4/7/15	
HB 3763	Fletcher	Relating to the allocation of certain increases in state sales tax revenue due to transportation projects to the state highway fund through the use of economic impact zones established by the Texas Department of Transportation.	Allocation of 1/5 of sales tax increase in highway impact zones.	Referred to Transportation 3/24/15	
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 4029	Lozano	Relating to the use of customs brokers to obtain a refund of sales and use taxes.	Repeal customs brokers certification of export.	Filed 3/13/15
HB 4065 Companion	White, James n: SB 1391 by Estes	Relating to a sales tax imposed on the purchase of certain health care supplies.	Exemption for items used by ambulance service providers.	Referred to Ways & Means 3/23/15
HB 4067	White, James	Relating to the motor vehicle sales tax imposed on the purchase, rental, or use of certain emergency services vehicles.	Motor vehicle sales tax exemption for ambulances and supervisor vehicles.	Referred to Ways & Means 3/23/15
HJR 13	Pickett	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale and use of taxable items to the state highway fund.		Voted favorably from Transportation 4/21/15
HJR 33 Companior SJR 18 by E	Guillen n: HJR 39 by Larson; Estes	Proposing a constitutional amendment relating to the appropriation of the net revenue received from the imposition of the state sales and use tax on sporting goods.	Tax on items taxed on 1/1/15 dedicated to P&WD and Historical Commisssion as provided by Legislature (HJR 39 & SJR 18).	Left pending in Ways & Means 3/24/15
HJR 39 Companior SJR 18 by E	Larson n: HJR 33 by Guillen; estes	Proposing a constitutional amendment relating to the appropriation of the next revenue received from the imposition of the state sales and use tax on sporting goods.	Tax on items taxed on 1/1/15 dedicated to P&WD and Historical Commisssion as provided by Legislature (HJR 33 & SJR 18).	Referred to Ways & Means 3/4/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HJR 43	Raymond	Proposing a constitutional amendment prohibiting the taxation of the sale or use of certain prescription medicine.	Prescription medicine that was not subject to taxation on 1/1/15	Voted favorably from Ways & Means 4/9/15
HJR 91 Companion	Phillips : SJR 5 by Nichols	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale of motor vehicles to the state highway	Beginning 9/1/17 dedicates annual MV sales tax revenue above \$2.5 B to highway fund for non-toll road construction and maintenance and repayment of road bonds.	Referred to Transportation 3/24/15
		fund.		
SB 5	Nichols/Nelson	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of that revenue.	Beginning 9/1/17 dedicates annual MV sales tax revenue above \$2.5 B to highway fund for non-toll road construction and maintenance and repayment of road bonds.	Referred to House Transportation 4/15/15
SB 31	Zaffirini	Relating to the authority of certain volunteer firefighter and emergency services organizations to hold tax-free	Allows volunteer firefighter and emergency services organizations to hold ten tax-free sales or auctions a year.	Voted favorably from Ways & Means 5/7/15
Companion Guillen	: HB 103 and 105 by	sales or auctions.		
SB 61	Huffines	Relating to the allocation and use of revenue derived from certain transportation-related taxes.	Dedicates motor vehicle sales tax to the State Highway Fund beginning 1/1/16	Reffered to Finance 1/26/15
SB 140	Perry	Relating to a sales and use tax exemption for telecommunications services used for the navigation of	Telecommunications services used to navigate machinery and equipment used on a farm or ranch to build or maintain roads or water facilities.	Voted favorably from Ways & Means 5/7/15
Companion	: HB 85 by Craddick	certain farm and ranch machinery and equipment.		
SB 228	Creighton	Relating to an exemption from the sales tax for firearms and hunting supplies for a limited period.	Salex tax exemption for firearms and hunting supplies last weekend in August.	Set for hearing in Ways & Means 5/12/15
Companion	: HB 206 by Leach	•		

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
	Schwertner n: HB 491 by ; HB 641 by Canales	Relating to exempting textbooks purchased, used, or consumed by university and college students from the sales and use tax for limited periods.	Two one-week holidays in January and August as designated by the Comptroller.	Referred to Education 1/28/15
SB 248 Companior 158 by Lars	Estes n: HB 82 by Guillen; HB	Relating to the allocation of the proceeds from taxes imposed on the sale, storage, or use of sporting goods.	Repeals provision limiting allocation to amounts appropriated. (HB 82 & 152)	Referred to Finance 1/28/15
SB 426 Companion	Ellis n: HB 1087 by Bohac	Relating to a sales tax exemption for certain items sold during a limited period.	Increases school supply holiday per item dollar limit from \$100 to \$200 and extends to E-readers, personal computers and tablets.	Referred to Finance 2/4/15
SB 590	Ellis	Relating to the amount of the discount allowed for prepayment of sales and use taxes and the allocation of certain revenue from those taxes.	Reduces prepayment discount to lesser of 1.25% or annually adjusted percentage equal to prime rate.	Referred to Finance 2/23/15
SB 591	Ellis	Relating to certain reimbursements provided for the collection of sales and use taxes.	Reduces timely filer discount to no more than \$3,750 a year.	Referred to Finance 2/23/15
SB 608	Hancock	Relating to an exemption for certain tangible personal property related to medical data centers from the sales and use tax.	Sales tax exemption for certain designated items by qualifying medical data centers.	Referred to Finance 2/23/15
SB 743	Birdwell	Relating to the allocation of certain surplus state revenue for periodic reductions in the state sales tax rate.	Use revenues now going into the Economic Stabilization Fund to lower sales tax rates.	Referred to Finance 2/25/15
SB 755	Taylor, Van	Relating to the application of the sales	Sale for resale applies to computer program purchases by	Referred to Ways & Means 5/5/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
Companion	: HB 3174 by Button	and use tax to certain computer program transactions.	Internet hosting providers.	
SB 798	Estes	Relating to the sales and use tax exemption for the repair, remodeling, or maintenance of aircraft.	Extends the current aircraft repair exemption to all such repairs, not just for commercial aircraft.	Referred to Finance 3/2/15
SB 853	Kolkhorst	Relating to the signature requirement for a sales tax permit application filed electronically.	An electronic permit application complies with the applicant signature requirement.	Voted favorably from Ways & Means 5/7/15
Companion	: HB 1857 by Button			
SB 1009	Eltife : HB 2199 by Parker	Relating to the amount of a sales and use tax refund for tangible personal property used to provide cable	Increases from \$50 to \$150 million the annual total amount of sales tax refunds for purchases of items needed to provide cable TV, Internet access or phone service.	Left pending in Finance 5/6/15
Companion	. TIB 2199 by Parker	television service, Internet access service, or telecommunications services.		
SB 1104	Hancock	Relating to the temporary exemption of certain tangible personal property	20-year sales tax exemption for large data centers that invest at least \$500 million.	Referred to Finance 3/16/15
Companion	: HB 2712 by Geren	related to large data center projects from the sales and use tax.		
SB 1158	Hall	Relating to a county jail sales and use tax; authorizing a tax.	Busts the 2% local cap to finance jail construction in Hopkins County.	Left pending in Finance 4/21/15
SB 1291	Taylor, Van	Relating to the collection, administration, and enforcement of	Taxpayer bill of rights	Referred to Finance 3/18/15
Companion Laubenberg	: HB 4005 by	state taxes and fees.		
SB 1391	Estes	Relating to a sales tax imposed on the purchase of certain health care	Exemption for items used by ambulance service providers.	Referred to Finance 3/18/15
Companion	: HB 4065 by J. White	supplies.		

Bill No.	Author	Caption	Summary	Bill Status	
SB 1515	Seliger	Relating to the temporary exemption of certain tangible personal property related to a data center from the state	Expands the new data center exemption among things to include multiple occupants and facilities as well as remodeled facilities.	Referred to Finance 3/23/15	
Companior	n: HB 2096 by Button	sales and use tax.	racinities.		
SB 1527	Taylor, Larry	Relating to the duty of the comptroller to report sales and use tax information	Authorizes cities to have sales tax audit authority in certain cases.	Referred to Finance 3/23/15	
Companior Bonnen	n: HB 1871 by G.	to certain taxing entities.			
SB 1688	Huffines	Relating to the Memorial Day weekend sales tax exemption period.	Memorial Day weekend sales tax holiday.	Referred to Finance 3/23/15	
SB 1782	Bettencourt	Relating to the status of separate legal entities for purposes of the sales and use tax on aircraft.	Aircraft sales between related parties.	Referred to Finance 3/24/15	
SB 1793	West	Relating to the exemption of certain mobility items and daily general use items for the elderly to be exempted from sales taxes.	Exempts mobility aids for the elderly.	Referred to Finance 3/24/15	
SB 2006	Ellis	Relating to decreasing the state sales and use tax rate.	Relating to decreasing the state sales and use tax rate.	Referred to Finance 3/30/15	
SJR 5	Nichols/Nelson	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale of motor vehicles to the state highway fund.	House amended SJR 5 to scrap the Senate plan and substitute, for a ten-year period from 2017 to 2026, an annual dedication of \$3 billion of general sales tax revenues plus 2% of the amount in excess of \$3 billion. This is forecast to result in a dedication of \$7.3 billion (\$1.5 billion more than the Senate) to the highway fund in the 2017-2018 biennium.	House and Senate Conferees Appointed 5/5/15	
SJR 18	Estes	Proposing a constitutional amendment	Tax on items taxed on 1/1/15 dedicated to P&WD and	Referred to	
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Bill No.	Author	Caption	Summary	Bill Status
Companion HJR 39 by L	n: HJR 33 by Guillen; arson	relating to the appropriation of the net revenue received from the imposition of the state sales and use tax on sporting goods.	Historical Commisssion as provided by Legislature (HJR 33 & 39).	Finance 2/2/15
		School Finan	ce & Education	
HB 4 Companion	Huberty a: SB 801 by Zaffirini	Relating to a high quality prekindergarten program provided by public school districts.	Establishes a High Quality Prekindergarten Grant Program which will distribute additional pre-k funding to school districts that choose a curriculum that includes guidelines established by the Texas Education Agency and measures the progress of students in meeting the recommended learning outcomes. Each class must have at least one certified teacher. Each school district is required to develop and implement a parent engagement plan to achieve high levels of parental involvement and positive parental attitudes toward education.	Passed Senate 5/7/15
HB 18	Aycock	Relating to college and career readiness training for certain public school counselors.	Directs the Commissioner of Education to develop postsecondary education and career counseling academies for school counselors employed at a middle school, junior high school, or high school.	Set on House Calendar 5/8/15
HB 47	A. Martinez	Relating to the salary paid to certain professional employees of public schools.	Increases teacher salaries to the national average (approximately \$6,000 increase).	Referred to Public Education 2/9/15
HB 51	A. Martinez	Relating to limits on the size of certain classes in public schools.	Limits grades 5-8 to 28 students.	Referred to Public Education 2/9/15
HB 124	Martinez Fischer	Relating to the availability of free prekindergarten programs in public schools.	Provides pre-kindergarten to all four year olds.	Referred to Public Education 2/11/15
HB 125	Martinez Fischer	_	It is the intent of the Legislature that the LBB conduct a study 94 of 127	Referred to Public

Bill No.	Author	Caption	Summary on the CEI.	Bill Status Education 2/11/15
HB 171	Alvarado	Relating to limits on the size of fifth grade classes in public schools.	Limits grade 5 to 22 students.	Referred to Public Education 2/9/15
HB 186 Companion	S. Thompson n: SB 72 by Ellis	Relating to the availability of free prekindergarten programs in public schools.	Provides pre-kindergarten to all four year olds.	Referred to Public Education 2/9/15
HB 204	Leach	Relating to the first day of instruction at a public school.	Moves the first day of instruction to the second Monday in August.	Referred to Public Education 2/10/15
HB 387	Raymond	Relating to an appropriation of money from the economic stabilization fund for classroom teacher salary increases.	Appropriates \$1 billion from the Rainy Day Fund to the Foundation School Fund for classroom teacher salary increases. Provides a salary increase of approximately \$1,500 per year.	Referred to Appropriations 2/12/15
HB 391	Munoz n: HB 424 by Dutton	Relating to providing free full-day prekindergarten for certain children.	Requires school districts to provide full-day (instead of half-day) prekindergarten for eligible 4 year olds.	Referred to Public Education 2/16/15
НВ 406	Gonzalez	Relating to the creation of a task force to determine alternative methods of assessing the performance of public school students and school districts.	Establishes a 42-member task force appointed by the Commissioner of Education to determine an alternative method of assessing the performance of public school students and school districts.	Referred to Public Education 2/16/15
HB 407	Gonzalez	Relating to school district selection of an alternative assessment method in place of state-administered assessment instruments.	Authorizes school districts to provide an alternative method to the STAAR testing system to evaluate student learning.	Referred to Public Education 2/16/15
HB 424	Dutton	Relating to providing free full-day prekindergarten for certain children.	Requires school districts to provide full-day (instead of half-day) prekindergarten for eligible 4 year olds.	Left pending in Public Education 3/10/15

Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u>	Bill Status
Companior	n: HB 391 by Munoz			
HB 462	Goldman	Relating to successful completion of dual credit courses as an alternative to compliance with end-of-course assessment requirements.	Directs the Commissioner of Education to determine a method by which a student can complete a dual credit course with a letter grade of at least a C to satisfy the requirements of an end-of-course test in an equivalent subject.	Left pending in Public Education 3/24/15
HB 505	Rodriguez, Eddie	Relating to a prohibition of limitations on the number of dual credit courses or hours in which a public high school	Prohibits a rule adopted by the Texas Education Agency or the Texas Higher Education Coordinating Board from limiting the number of dual credit courses or hours that a student	Recommended for Senate Local Calendar 5/7/15
Companion	n: SB 1159 by Estes	student may enroll.	can enroll in each semester, academic year or while in high school, or the grade levels at which a high school student may be eligible to enroll in a dual credit course.	
НВ 506	Rodriguez, Eddie	Relating to the issuance of tax- supported bonds by certain school districts and increasing the tax rate limitation on the issuance of those bonds.	Changes the "\$0.50 test" to a "\$0.60 test" for bonds issued by fast growth school districts if the district has an I&S tax rate of \$0.45 or higher, has at least a 3-star rating from the Comptroller on the Financial Allocation Study for Texas (FAST), and has a Capital Improvement Plan.	Postponed on 2nd reading until 5/8/15
HB 513	Moody	Relating to educator financial incentives and salary contingencies based on student performance on certain assessment instruments.	Would prohibit a school district from basing any portion of a teacher's salary or incentive pay on student performance on STAAR tests or end-of-course tests.	Referred to Public Education 2/16/15
НВ 596	Goldman	Relating to the scheduling of the last day of school for students by public school districts.	Allows schools to begin instruction whenever they want and prohibits them from scheduling the last day after Memorial Day.	Referred to Public Education 2/19/15
HB 645	Ashby	Relating to the small-sized district adjustment under the Foundation School Program.	Increases the small district adjustment.	Referred to Public Education 2/23/15
HB 654	Aycock	Relating to public school finance and	Repeals the current school finance system and creates	Referred to Public

Bill No.	<u>Author</u>	<u>Caption</u> the formation of school finance districts.	<u>Summary</u> "school finance districts" for tax base consolidation purposes.	Bill Status Education 2/19/15
НВ 664	Ken King	Relating to funding for career and technology programs in public schools.	Increases the career and technology weight to 1.60 from 1.35.	Referred to Public Education 2/19/15
НВ 666	Ken King	Relating to the small and mid-sized district adjustments under the Foundation School Program.	Increases the small district adjustment and reduces the 300 square mile requirement to 150 square miles for the higher adjustment.	Referred to Public Education 2/19/15
HB 719 Companior	King, Ken n: HB 666 by K. King	Relating to the small and mid-sized district adjustments under the Foundation School Program.	Increases the small district adjustment and reduces the 300 square mile requirement to 150 square miles for the higher adjustment.	Referred to Public Education 2/23/15
HB 720 Companior	Frank n: HB 645 by Ashby	Relating to the small-sized district adjustment under the Foundation School Program.	Increases the small district adjustment; removes 300 square mile requirement for higher adjustment.	Referred to Public Education 2/23/15
HB 724	Galindo	Relating to operation of public schools on certain election days.	Prohibits schools from providing instruction on uniform election dates.	Left pending in Public Education 3/17/15
HB 741	Huberty	Relating to the administration to public school students in certain grades of state-administered assessment instruments.	Reduces the number of STAAR tests in grades 3-8.	Referred to Public Education 2/23/15
HB 742	Huberty	Relating to eliminating certain state- required assessment instruments and certain end-of-course assessment instruments administered to public school students in certain grades.	Eliminates Writing and Social Studies STAAR tests; repeals the US History end-of-course test.	Voted favorably from Public Education 4/14/15
HB 802	King, Ken	Relating to the provision of a Page	Increases the transportation allotment to school districts and 97 of 127	Referred to Public

Bill No.	<u>Author</u>	Caption transportation allotment under the foundation school program based on the price of gasoline.	Summary ties it to the 5 year average price per gallon of gasoline.	Bill Status Education 2/23/15
HB 895	Rick Miller	Relating to a franchise or insurance premium tax credit for contributions made to certain educational assistance organizations.	Allows a business to receive a franchise tax or insurance premium tax credit for contributions made to an educational assistance organization to be used for educational scholarships for certain children in public or private school. Each scholarship may not exceed 60% of the total average amount that school districts are entitled to from the Foundation School Program per ADA (approximately \$5,000). The credit may not exceed the lesser of the amount of contributions made or 50% of the corporation's tax liability. \$65 million appropriation.	Referred to Ways & Means 2/25/15
HB 945	Rinaldi	Relating to the repeal of provisions requiring school districts to reduce their wealth per student to the equalized wealth level.	Repeals Chapter 41 of the Education Code which currently requires property wealthy school districts to reduce their wealth levels to a level set in statute and send payments of excess tax collections to the state or to property poor school districts (recapture).	Referred to Public Education 3/2/15
HB 1043 Companion Bettencour	Bohac Miller, Rick : SB 642 by t	Relating to a franchise or insurance premium tax credit for contributions made to certain educational assistance organizations.	Allows a business to receive a franchise tax or insurance premium tax credit for contributions made to an educational assistance organization to be used for educational scholarships for certain children in public or private school. Each scholarship may not exceed 75% of the total average amount that school districts are entitled to from the Foundation School Program per ADA (approximately \$6,500). The credit may not exceed the lesser of the amount of contributions made or 50% of the corporation's tax liability. \$100 million appropriation.	Referred to Ways & Means 3/3/15
HB 1067 Companion	Koop : SB 296 by V. Taylor	Relating to the first day of the school year for public schools.	Repeals the current law restrictions on the school start date for public schools.	Referred to Public Education 3/2/15
HB 1070	Smith	Relating to a reduction in the cost of Page	Allows a property wealthy school district located in the 98 of 127	Referred to Public

Bill No.	<u>Author</u>	<u>Caption</u> attendance credits for certain school districts that purchase windstorm and hail insurance.	Summary seacoast territory to deduct the cost of purchasing windstorm and hail insurance from the amount recaptured from the school district.	Bill Status Education 3/2/15
HB 1091 Companion	Schofield a: SB 455 by Creighton	Relating to the creation of a special three-judge district court.	Authorizes the Attorney General to petition the Chief Justice of the Texas Supreme Court to appoint a special three-judge district court to hear school finance and redistricting cases. The Chief Justice must appoint the district judge to whom the case was assigned, a district judge from a county other than the one in which the case is filed, and a justice of appeals from a judicial district other than the one in which the case was filed.	Set on House Calendar for 5/11/15
HB 1100	Johnson	Relating to a gold standard full-day prekindergarten program provided by public school districts.	Provides an additional \$3,650 for pre-k students enrolled in a "Gold Standard" pre-k program which uses a curriculum approved by the Texas Education Agency and is taught by a certified teacher.	Left pending in Public Education 3/10/15
HB 1157	Alvarado	Relating to funding for public school career and technology education programs.	Extends career and technology courses to grades 7-12 (from 9-12) and increases the weight to 1.36 (from 1.35).	Referred to Public Education 3/3/15
HB 1162	VanDeaver	Relating to eliminating satisfactory performance requirements for public school end-of-course assessment instruments as a criterion for promotion or graduation.	Repeals the requirement that a student perform satisfactorily on end-of-course tests in order to receive a high school diploma.	Referred to Public Education 3/3/15
HB 1163	VanDeaver	Relating to the percentage of the annual distribution from the permanent school fund set aside for the state instructional materials fund.	Increases the annual percentage of the annual distribution from the Permanent School Fund to the Available School Fund used for instructional materials to 60% (from 50%).	Referred to Public Education 3/3/15
HB 1164	VanDeaver	Relating to the assessment of public school students in writing and English	Changes the STAAR writing test in grades four and seven to an English Language Arts test. Prohibits school districts from	Passed House 4/30/15

Bill No.	<u>Author</u>	Caption language arts.	Summary using writing samples to assess students for accountability purposes.	Bill Status
HB 1304	Guillen	Relating to the use of school committees to make determinations regarding graduation for certain public high school students who fail to perform satisfactorily on end-of-course assessment instruments.	Authorizes the principal, parent, and teacher of a 12th grade student who fails one or more end-of-course tests to determine if the student should graduate.	Referred to Public Education 3/5/15
HB 1327	Galindo	Relating to the recall of members of school district boards of trustees.	Authorizes the recall of a school board member if the school district's bond rating is lowered due to actions of the school board.	Voted favorably from Elections 4/16/15
HB 1383	Menéndez	Relating to the salary paid to classroom teachers employed by public schools.	Increases the salaries of classroom teachers by \$4,000 per year over what the teacher would have received in the 2015-2016 school year.	Referred to Public Education 3/9/15
HB 1411	Rinaldi	Relating to the cost of an attendance credit under the public school finance system.	Reduces the cost of attendance credits purchased by a property wealthy school district subject to recapture if the school district expends more revenue per weighted student in the current school year than the district expended in the previous school year. The reduction is the percentage by which the current expenditure exceeds the prior expenditure.	Referred to Public Education 3/9/15
HB 1414 Companion	Smith SB 1126 by Taylor	Relating to a prohibition of restrictions on the grade levels at which a public high school student may be eligible to enroll in a dual credit course.	Prohibits the Texas Education Agency from restricting the grade levels at which a high school student may be eligible to enroll in a dual credit course.	Referred to Public Education 3/9/15
HB 1431	King, Susan	Relating to the development of a career-oriented foreign language program that public schools may offer. Page 1	Directs the State Board of Education — in consultation with the Commissioner of Higher Education and business and industry leaders — to develop an advanced language course .00 of 127	Passed House 5/8/15

Bill No.	<u>Author</u>	Caption	Summary that a school district may use to provide students with instruction in industry-related terminology that prepares students to communicate in a language other than English in a specific professional, business, or industry environment.	Bill Status
HB 1451	Fallon	Relating to the availability of certain school district financial information on certain districts' Internet websites.	Requires all school districts to keep an electronic checking account transaction register, a monthly listing of the district's credit card transactions, the amount budgeted for employee compensation broken into categories of employees, and the district's obligated and unobligated fund balances on the district's website.	Referred to Public Education 3/9/15
HB 1461 Companion	Lucio III SB 161 by Rodriguez	Relating to the bilingual education allotment provided under the public school finance system.	Increases the bilingual weight from 0.1 to 0.25.	Referred to Public Education 3/4/15
HB 1468	Huberty	Relating to the assessment of fourth and seventh grade public school students in writing and English language arts.	Changes the STAAR writing test in grades four and seven to a STAAR English language arts test. Prohibits a writing sample submitted by a student in connection with an assessment from being used to assess the student's writing for purposes of accountability.	Referred to Public Education 3/5/15
HB 1469 Companion VanDeaver	Huberty n: HB 1164 by	Relating to the assessment of public school students in writing and English language arts.	Changes the STAAR writing test in grades four and seven to a STAAR English language arts test, and replaces writing with language arts in the English I and English II end-of-course tests. Prohibits a writing sample submitted by a student in connection with an assessment from being used to assess the student's writing for purposes of accountability.	Referred to Public Education 3/5/15
HB 1477 Companion	Meyer : HB 1411 by Rinaldi	Relating to the cost of an attendance credit under the public school finance system.	Reduces the cost of attendance credits purchased by a property wealthy school district subject to recapture if the school district expends more revenue per weighted student in the current school year than the district expended in the previous school year. The reduction is the percentage by which the current expenditure exceeds the prior expenditure.	Referred to Public Education 3/5/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 1478	Meyer	Relating to a limitation on the amount of school property tax revenue that is subject to recapture under the public school finance system.	Limits the percentage of maintenance and operations tax revenue that can be recaptured from a school district to 39.6%.	Referred to Public Education 3/5/15
НВ 1479	Meyer	Relating to the equalized wealth level and the guaranteed yield under the school finance system.	Increases the number of "golden pennies" to eight (from six).	Referred to Public Education 3/5/15
HB 1536	Dutton	Relating to state interventions and sanctions against public school campuses with unacceptable performance and the establishment of the Texas Opportunity School District.	Creates "The Texas Opportunity School District" (TOSD) which will have jurisdiction over low-performing campuses assigned to it by the Commissioner of Education.	Reported favorably from Public Education 5/5/15
HB 1613	Guillen	Relating to the use of performance on certain assessment instruments designated by the Texas Higher Education Coordinating Board to satisfy requirements concerning high school end-of-course assessment instruments.	Exempts a student from taking the Algebra I or English I and English II end-of-course tests if the student meets college readiness standards in a college preparatory mathematics or English language arts course.	Set on House Calendar for 5/8/15
HB 1673	VanDeaver	Relating to eliminating certain state- required assessment instruments and certain end-of-course assessment instruments not required by federal law.	Eliminates STAAR tests in writing and social studies and limits end-of-course tests to those required by No Child Left Behind.	Referred to Public Education 3/9/15
HB 1677	Aycock	Relating to the public school finance system.	Placeholder bill. Repeals Chapters 41 and 42 of the Education Code and instructs the Commissioner of Education to adopt rules for the distribution of state revenue to public schools.	Referred to Public Education 3/9/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 1682	Bohac	Relating to the salary paid to certain professional employees of public schools.	Increases the salaries of teachers, librarians, counselors, and nurses by \$5,000 per year.	Referred to Public Education 3/9/15
HB 1711	Oliveira	Relating to the compensatory education allotment and the bilingual education allotment under the Foundation School Program.	Doubles the compensatory education and bilingual allotments in school finance formulas.	Referred to Public Education 3/12/15
HB 1713	Howard	Relating to the establishment of a	Establishes a technology allotment of \$15 per ADA to be used to purchase or provide access to technological	Referred to Pubic Education 3/12/15
Companion	n: SB 1140 by Watson	technology allotment for public schools.	equipment and pay the salary and other expenses of employees who provide technical support for the use of that equipment.	Education 3/ 12/ 13
HB 1727	Dutton	Relating to petitions by parents of students for the repurposing, alternative management, or closure of low-performing public school campuses.	Authorizes the parents of students enrolled at a campus with an unacceptable performance rating for two consecutive years to submit a petition to the Commissioner of Education requesting the repurposing, alternative management, or closure of the campus. If a majority of parents sign the petition, the Commissioner must order the action requested by the petition.	Referred to Public Education 3/12/15
HB 1752	Goldman	Relating to the issuance of certain bonds by school districts and the permissible use of interest derived from the proceeds of those bonds.	Requires technological equipment to be a permanently attached fixture necessary in the initial construction of a public education facility in order for bonds to be issued to pay for their costs. If the expected useful life of an asset acquired with bond proceeds is less than 40 years, the bonds must mature during the last year of the expected useful life of the asset. Interest earned on bond proceeds may be used only to pay the principal and interest on the bonds.	Voted favorably from Investments & Financial Services 4/21/15
HB 1759	Aycock	Relating to the public school finance system.	Adds \$3 billion to the basic allotment and redistributes another \$4-\$5 billion by repealing the cost of education	Voted favorably from Public

Bill No.	<u>Author</u>	<u>Caption</u>	index (CEI), repealing the mid-size district adjustment, increasing the amount school districts receive for transportation costs, addressing the fractional funding issue, and reducing the amount of hold harmless funds school districts currently receive for the compression of their tax rates in 2006 (ASATR).	Bill Status Education 4/21/15
HB 1796	Bohac a: SB 1011 by Hancock	Relating to public school choice, including school campus information, student transfers, the public education grant program, and the transportation	Requires the Texas Education Agency to maintain a list of all public school campuses in the state with the number of available student positions and courses offered at each campus to assist students wishing to transfer. Districts	Left pending in Public Education 4/7/15
Companior	i. 36 IUII by Hallcock	allotment.	would receive transportation funds for transporting students.	
HB 1798	Deshotel	Relating to local control school districts.	Convert home rule school districts to "local control" districts and exempts them from 22:1 requirements.	Voted favorably from Public Education 4/28/15
Companior	n: SB 1012 by Hancock			
HB 1875	Bonnen, Greg	Relating to an allotment under the public school finance system for the	Provides that a school district that contracts for windstorm and hail insurance is entitled to receive an allotment equal to	Referred to Public Education 3/11/15
Companior	n: SB 750 by L. Taylor	cost of windstorm and hail insurance.	the total amount paid for the insurance subject to any limitation set by the Commissioner of Education.	
HB 1894	Giddings	Relating to the balance maintained in a school district's general fund and associated requirements regarding the general fund.	Directs the Commissioner of Education to require each school district to maintain a minimum balance in the district's general fund and publicly report each year the district's intended use of general fund balances that exceed a specified percentage of the district's annual operating expenditures.	Referred to Public Education 3/11/15
HB 1935 Companior	King, Ken n: HB 2016 by	Relating to additional state aid for tax reduction provided to certain school districts.	Repeals the provision in SB 1, 82nd Legislature, 1st Called Session, 2011 that phases out "Additional State Aid for Tax Reduction" (ASATR) on September 1, 2017 and makes conforming changes to the rollback provisions in Section	Voted favorably from Public Education 5/5/15
	SB 1712 by Campbell		26.08 of the Tax Code and in sections of the Education Code.	

Bill No.	Author	Caption	Summary	Bill Status
HB 2016 Companior SB 1712 by	Workman n: HB 1935 by K. King; Campbell	Relating to additional state aid for tax reduction provided to certain school districts.	Repeals the provision in SB 1, 82nd Legislature, 1st Called Session, 2011 that phases out "Additional State Aid for Tax Reduction" (ASATR) on September 1, 2017 and makes conforming changes to the rollback provisions in Section 26.08 of the Tax Code and in sections of the Education Code.	Referred to Public Education 3/11/15
HB 2026	Márquez	Relating to the calculation of the number of students in weighted average daily attendance for purposes of the public school finance system.	Changes the calculation of "WADA" (weighted average daily attendance) by removing the provision that subtracts 50% of the effect of the CEI adjustment from each district's allotments used in the calculation. This would increase the number of WADA calculated for every district.	Referred to Public Education 3/11/15
HB 2109	Meyer	Relating to public school performance ratings.	Changes school district and campus ratings under the state's accountability system to performance ratings of A, B, C, D,	Referred to Public Education 3/13/15
Companior 2176 by Hu	n: SB 6 by L. Taylor; HB aberty		and F.	
HB 2176	Huberty	Relating to public school performance ratings.	Changes school district and campus ratings under the state's accountability system to performance ratings of A, B, C, D,	Referred to Public Education 3/12/15
Companior SB 6 by L. T	n: HB 2109 by Meyer; Taylor		and F.	
HB 2204	Thompson, Ed	Relating to state support for assistance with payment of existing debt on certain bonds issued by school districts.	Increases the guaranteed level of funding for the existing debt allotment to \$60 per ADA (from \$35 per ADA) for each cent of a school district's I&S tax rate above \$0.20. Maintains the current level of funding up to \$0.20. Repeals the current limitation of \$0.29 for equalization.	Left pending in Investments & Financial Services 4/8/15
HB 2247	Huberty	Relating to a determination of school district transportation costs and a modification of the transportation allotment under the foundation school program on the basis of those costs.	Directs that the allotment per mile of approved route for school district transportation costs cannot be less than 50% of the average cost per mile determined by TEA for each linear density grouping in the Appropriations bill.	Referred to Public Education 3/13/15
HB 2444	Huberty	Relating to alternative methods for	Requires a school district to appoint an "Individual	Referred to Public Education 3/13/15

Bill No.	<u>Author</u>	Caption satisfying certain public high school graduation requirements, including the use of individual graduation committees.	Summary Graduation Committee" for each student who fails one or two end-of-course tests, therefore failing to meet the requirements for graduation. The committee will determine if the student qualifies to graduate. The vote to graduate must be unanimous.	Bill Status
HB 2451	Huberty	Relating to the use by a school district of certain undesignated funds in the district's general fund.	Requires a school district to maintain a minimum balance of undesignated funds in the general fund of the district in an amount that is not less than the general operating expenses of the school district for a period of 90 days.	Left pending in Public Education 4/14/15
HB 2458 Companion SB 391 by E	Schubert 1: HB 347 by Dutton; Burton	Relating to equal opportunity for access by home-schooled students to University Interscholastic League sponsored activities; authorizing a fee.	Requires a public school to provide a home-schooled student who resides in the school's attendance area with the opportunity to participate in UIL activities on behalf of the school.	Referred to Public Education 3/13/15
HB 2607 Companion	Lozano n: SB 1357 by Hinojosa	Relating to treatment under the school finance system for certain school districts of maintenance and operations revenue in excess of the local share requirement.	Authorizes tax revenue collected from a district's compressed tax rate in excess of the amount required to pay the district's local share to be included in the amount budgeted by a district for eligible bonds under the existing debt allotment or the instructional facilities allotment.	Left pending in Public Education 4/21/15
HB 2609 Companion	Farney a: SB 934 by Kolkhorst	Relating to providing training academies for public school teachers who provide mathematics instruction to students in kindergarten through grade three.	Directs the Commissioner of Education to develop "mathematics achievement academies" and make them available to teachers who teach math in grades K-3. Companion SB 934 by Kolkhorst.	Set on House Calendar for 5/11/15
HB 2659	Howard	Relating to a transportation allotment credit for school districts required to take action to reduce wealth per student.	Permits a property wealthy school district to deduct the amount it is entitled to for the transportation allotment from the amount the district sends to the state in recapture payments.	Referred to Public Education 3/16/15
HB 2698	Longoria	Relating to the existing debt allotment under the foundation school program.	Removes the restriction on eligible bonds under the existing debt allotment that payments on the bonds be made during	Referred to Public Education 3/16/15

<u>Bi</u>	II No.	<u>Author</u>	<u>Caption</u>	Summary the final school year of the preceding state fiscal biennium or taxes levied to pay the principal of and interest on the bonds were included in the district's audited debt service collections for that school year.	Bill Status	
ŀ	IB 2804	Aycock	Relating to assessment of public school students and evaluation of public school performance.	Requires school districts to choose from an approved list of tests used to evaluate student achievement in science, social studies, and writing. Rates school districts in four "domains" and adds some rating criteria.	Voted favorably from Public Education 4/28/15	
ŀ	IB 2976	Anderson, Rodney	Relating to the transportation allotments provided under the Foundation School Program to school districts that permit students to select a campus of attendance.	Provides a transportation allotment to a school district that permits students to choose to attend a campus other than the campus to which the student is assigned.	Referred to Public Education 3/16/15	
ŀ	IB 3219	Shaheen	Relating to the use by a school district of public money for lobbying activities or lobbyists.	Prohibits a school district from spending public money to directly or indirectly influence or attempt to influence the outcome of any legislation pending before the legislature.	Set for hearing in General Investigating & Ethics 4/9/15	
ŀ	IB 3247	Meyer	Relating to the adjustment under the public school finance system for optional homestead exemptions granted by public school districts.	Requires the Commissioner of Education to reimburse school districts for one-half of the lost revenue due to an optional homestead exemption if funds are specifically appropriated or there are excess funds available for the school year.	Referred to Public Education 3/17/15	
H	IB 3254	Meyer	Relating to the equalized wealth level and the guaranteed yield under the	Increases the Equalized Wealth Level (the property wealth per weighted student above which a school district's revenue	Referred to Public Education 3/17/15	
C	Companion	: SB 247 by Watson	public school finance system.	is recaptured) for the "copper pennies" (usually \$1.07-\$1.17) to \$504,000 from \$319,500 and the guaranteed yield to \$50.40 from \$31.95.	-, ,	
ŀ	IB 3278	Gonzales, Larry	Relating to measures to support public	Prohibits the limitation of the number of dual credit courses	Referred to Public Education 3/17/15	
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
Companion	: SB 13 by Perry	school student academic achievement and career preparation, including measures to improve and support dual-credit courses.	or hours in which a student may enroll while in high school, including by semester or academic year. Directs each school district to provide instruction to students in grades seven and eight in preparing for high school, college, and a career.	
HB 3392	Dutton	Relating to funding for an open- enrollment charter school based on certain ad valorem taxes collected by	Provides charter schools additional funding equal to the statewide average amount of taxes per weighted student collected by school districts for facilities through their I&S tax	Referred to Public Education 3/17/15
Companion	: SB 1900 by Campbell	school districts.	rates.	
HB 3568	Bohac	Relating to the creation of a technology applications course allotment under the foundation school program.	Extends the career and technology allotment weight of 1.35 to students in a technology applications course. A school district will receive an additional \$50 for each student who is enrolled in two or more advanced technology applications courses for a total of three or more credits.	Left pending in Public Education 4/20/15
НВ 3594	Miller, Rick	Relating to credits against the ad valorem taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district.	Would allow corporations to receive a property tax credit for contributions made to provide private school tuition to educationally disadvantaged students, and allow parents to receive a property tax credit for tuition paid at private school or for home schooling. Enabling HJR 141.	Referred to Ways & Means 3/19/15
HB 3664	Meyer	Relating to a limitation on the amount of school property tax revenue that is subject to recapture under the public school finance system.	Allows property wealthy school districts that remit their recapture payments to the state, to retain the amount of revenue equal to the district's average maintenance and operations costs per ADA adjusted for inflation.	Referred to Public Education 3/19/15
НВ 4036	Dukes	Relating to additional state aid for school districts that provide social security coverage for district employees.	Provides that a school district that provided social security coverage for its employees during the 2014 calendar year is entitled to state aid in an amount equal to the district's cost of paying contributions in the 2015-2016 and subsequent school years.	Referred to Public Education 3/23/15

Bill No.	Author	Caption	Summary	Bill Status
НВ 4107	Walle	Relating to the appropriation of money from the economic stabilization fund to finance universal, high quality, prekindergarten education programs.	Appropriates \$1.5 billion out of the Rainy Day Fund for the 2016-17 biennium to fund prekindergarten programs.	Referred to Appropriations 3/24/15
HJR 16 Companion:	Rinaldi : SJR 53 by Burton	Proposing a constitutional amendment relating to the exclusive legislative duty to support and maintain an efficient	States that the support and maintenance of an efficient system of public free schools is the sole prerogative of the Legislature and the judicial branch of Texas has no authority	Referred to Public Education 3/24/15
·	·	system of public schools.	to interfere or issue a judgment or opinion on the actions of the Legislature.	
HJR 59	Raymond	Proposing a constitutional amendment to dedicate net revenue from the state lottery to support educational programs that benefit classroom teaching in the state's public schools and to prohibit certain lottery advertisements and promotions.	Would constitutionally dedicate net lottery revenue of approximately \$1 billion per year to public education. It is currently dedicated statutorily.	Referred to Appropriations 2/26/15
HJR 82	Raymond	Proposing a constitutional amendment prohibiting the authorization or funding of an elementary or secondary education voucher program.	Prohibits the Legislature from appropriating money for or authorizing a voucher program under which state or local public revenue is used to pay all or any part of the costs of a student's attendance at a private school.	Referred to Public Education 3/23/15
HJR 86	Galindo	Proposing a constitutional amendment authorizing elections for the recall of independent school district trustees.	Authorizes the recall of a school board member if the school district's bond rating is lowered due to actions of the school board.	Voted favorably from Elections 4/16/15
HJR 113	Stickland	Proposing a constitutional amendment protecting private schools from state and local regulation.	Prohibits any agency of state government, including the legislature, or a political subdivision of this state from regulating the educational program of a private school in this state. 09 of 127	Referred to Public Education 3/23/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HJR 141	Miller, Rick	Proposing a constitutional amendment to authorize the legislature to provide for credits against the ad valorem taxes imposed by a school district on the property of certain persons who provide an educational alternative for a child eligible to attend a public school in the district.	Would allow corporations to receive a property tax credit for contributions made to provide private school tuition to educationally disadvantaged students, and allow parents to receive a property tax credit for tuition paid at private school or for home schooling.	Referred to Ways & Means 3/19/15
SB 6	Taylor, Larry	Relating to public school performance ratings.	Changes school district and campus ratings under the state's accountability system to performance ratings of A,B,C,D, or F.	Left pending in House Public Education 4/28/15
SB 13	: HB 2109 by Meyer; Perry	Relating to measures to support public	Prohibits a rule adopted by the Texas Education Agency or	Referred to House
	: HB 3278 by L.	school student academic achievement and career preparation, including measures to improve and support dual-credit courses.	the Texas Higher Education Coordinating Board from limiting the number of dual credit courses or hours that a student can enroll in each semester or academic year. Directs the Texas Education Agency to develop uniform public outreach materials that explain the importance and outline the details of public school curriculum changes made by HB 5 passed by the 83rd Legislature.	Public Education 5/5/15
SB 14	Taylor, Larry	Relating to empowering the parents of students to petition for the reconstitution, repurposing, alternative management, or closure of low-performing public school campuses.	Authorizes the parents of students enrolled at a campus with an unacceptable performance rating for three consecutive years to submit a petition to the Commissioner of Education requesting the reconstitution, repurposing, alternative management, or closure of the campus.	Referred to House Public Education 5/5/15
SB 23	Zaffirini	Relating to providing free full-day prekindergarten for certain children.	Provides pre-kindergarten to all four year olds.	Referred to Education 1/26/15
SB 72	Ellis	Relating to the availability of free	Provides pre-kindergarten to all four year olds.	Referred to

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
Companior Thompson	n: HB 186 by S.	prekindergarten programs in public schools.		Education 1/26/15
SB 149	Seliger	Relating to the creation of individual graduation committees for certain high school students.	Requires a school district to appoint an "Individual Graduation Committee" for each 11th or 12th grade student who fails an end-of-course test for not more than one course, therefore failing to meet the requirements for graduation. The committee, composed of the principal, the teacher of the course, the school counselor, and the student's parent, will determine if the student qualifies to graduate. The vote to graduate must be unanimous. Expires September 1, 2017.	Sent to the Governor 4/30/15
SB 161	Rodriguez	Relating to the bilingual education allotment provided under the public school finance system.	Increases the bilingual weight from 0.1 to 0.25.	Placed on Senate Intent Calendar 5/8/15
SB 240	Watson	Relating to the state's contribution to the financing of public education.	States that it is the policy of the state that the state's contribution to the financing of public education should not decrease as a result of increasing local property values and that the state's expenditure should be at least the same as the previous biennium.	Referred to Education 1/28/15
SB 241	Watson	Relating to the transportation allotment provided under the Foundation School Program.	Directs the state to pay 50% of the annual transportation costs of school districts (and county transportation system for public education). Cost would be approximately \$675 million for the biennium.	Referred to Educaiton 1/28/15
SB 242	Watson	Relating to a transportation allotment credit for school districts required to take action to reduce wealth per student.	Gives property wealthy school districts a credit against the amount recaptured in an amount equal to 50% of their transportation cost.	Referred to Education 1/28/15
SB 243	Watson	Relating to the cost of education adjustment.	Directs the Commissioner of Education to update the cost of education index (CEI) for each school district. (The CEI is an	Referred to Education 1/28/15

<u>Bill No.</u>	<u>Author</u>	<u>Caption</u>	Summary escalator in school finance formulas to reimburse districts for costs outside of their control which hasn't been updated since 1991).	Bill Status
SB 244	Watson	Relating to the elimination of the cost of education adjustment under the Foundation School Program.	Repeals the cost of education index (CEI).	Referred to Education 1/28/15
SB 246	Watson	Relating to the basic allotment and the equalized wealth level under the Foundation School Program.	Places the current basic allotment (\$5,040) into statute and removes the requirement that the basic allotment of a school district that had a compressed rate of less than \$1.00 in 2007 receive a reduced basic allotment if the district's current M&O rate is more than \$1.00. Cost would be approximately \$200 million per year.	Referred to Education 1/28/15
SB 247	Watson	Relating to the equalized wealth level and the guaranteed yield under the public school finance system.	Increases the recapture threshold and guaranteed yield for the "copper pennies" (usually the pennies of a tax rate between $\$1.07 - \1.17) to $\$504,000$ and $\$50.40$ respectively (from $\$319,500$ and $\$31.95$) — a 58% increase. Cost would be approximately $\$350$ million per year.	Referred to Education 1/28/15
SB 266	Seliger	Relating to the first day of instruction of a school year for public school students.	Allows schools to begin instruction on the third Wednesday in August to prevent five or fewer instructional days in August.	Referred to Education 1/28/15
SB 276	Campbell	Relating to state savings and government efficiency achieved through a taxpayer savings grant program administered by the comptroller of public accounts.	Would establish a program to reimburse parents for private school tuition for students entering first grade or kindergarten, or transferring from a public school to a private school. The amount of the reimbursement is limited to 60% of the state average maintenance and operations expenditures per student (approximately \$5,000). The program would result in net savings to the state of between \$300-\$600 million per year.	Left pending in Education for 3/26/15
SB 296	Taylor, Van	Relating to the first day of the school Page 1	Allows school districts to begin instruction whenever they 12 of 127	Referred to

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
		year for public schools.	choose.	Education 1/28/15
SB 301	Taylor, Van	Relating to school marshals for private schools.	Authorizes school marshals in private schools.	Referred to Education 2/2/15
SB 315 Companior Rodriguez	Hinojosa n: HB 506 by E.	Relating to the issuance of tax- supported bonds by certain school districts and increasing the tax rate limitation on the issuance of those bonds.	Would change the "\$0.50 test" to a "\$0.60 test" for fast-growth school districts with an I&S rate of \$0.45 or higher. If the district has at least a three-star rating from the Comptroller on the Financial Allocation Study for Texas (FAST) and has a Capital Improvement Plan.	Referred to Education 2/2/15
SB 324 Companior HB 720 by	Nichols n: HB 645 by Ashby; Frank	Relating to the small-sized district adjustment under the Foundation School Program.	Increases the small district adjustment; removes 300 square mile requirement for higher adjustment.	Referred to Education 2/2/15
SB 400	Campbell	Relating to procedural requirements for adopting and filing a school district budget.	Requires school boards to hold a record vote when a budget is adopted and requires a cover page on an adopted budget that compares revenue and tax rates to those of the prior year.	Referred to Education 2/2/15
SB 451 Companior Gonzalez	Seliger n: HB 774 by M.	Relating to eliminating certain state- required assessment instruments administered to public school students in certain grades.	Eliminates the STAAR tests in Writing (grades 4 & 7) and Social Studies (grade 8).	Referred to Education 2/9/15
SB 452	Seliger	Relating to administering the Texas Success Initiative assessment instrument to certain public school students.	Requires school districts to administer a test designed by the Texas Higher Education Coordinating Board to all students enrolled in the 10th grade to determine whether a student should be enrolled in developmental education courses.	Referred to Education 2/9/15
SB 454	Seliger	Relating to the alignment of the college readiness standards and expectations and the essential	Requires the State Board of Education to develop and adopt a chart that indicates the alignment of the college readiness standards and expectations with the essential knowledge and	Referred to Education 2/9/15

Bill No.	Author	<u>Caption</u> knowledge and skills.	<u>Summary</u> skills.	Bill Status
SB 455	Creighton 1: HB 1091 by Schofield	Relating to the creation of a special three-judge district court.	Authorizes the Attorney General to petition the Chief Justice of the Texas Supreme Court to appoint a special three-judge district court to hear school finance and redistricting cases. The Chief Justice must appoint the district judge to whom the case was assigned, a district judge from a county other than	Reffered to House Judiciary & Civil Jurisprudence 5/5/15
Companion	. HB 1091 by Scholleid		the one in which the case is filed, and a justice of appeals from a judicial district other than the one in which the case was filed.	Reffered to House Judiciary & Civil Jurisprudence
SB 520	West	Relating to state interventions and sanctions against public school campuses with unacceptable performance and the establishment of the Texas Opportunity School District for educating students at certain low-performing campuses.	Creates "The Texas Opportunity School District" (TOSD) which will have jurisdiction over low-performing campuses assigned to it by the Commissioner of Education. Limited to a total of 10 campuses.	
SB 556	Garcia	Relating to a comprehensive review by the Texas Education Agency of weights, allotments, and adjustments under the public school finance system.	Requires the Texas Education Agency to conduct a comprehensive review of weights, allotments, and adjustments under the public school finance system and provide a report by December 1, 2016 which will include recommendations for updates.	
SB 595	Watson	Relating to the equalized wealth level, basic allotment, local share, and guaranteed yield under the public school finance system.	Would require any school district with a tax rate below \$1.00 to increase its tax rate to \$1.00 before it can begin to access the un-recaptured "golden pennies." Increases the recapture threshold and guaranteed yield for the "copper pennies" (\$1.07 - \$1.17) to the same level as tier 1 (\$50.40 and \$504,000).	
SB 642	Bettencourt	Relating to a franchise or insurance premium tax credit for contributions made to certain educational assistance	Allows a business to receive a franchise tax or insurance premium tax credit for contributions made to an educational assistance organization to be used for educational	Education for
Companion	: HB 1043 by Bohac	organizations. Page 1	scholarships for certain children in public or private school. 14 of 127	

Bill No.	<u>Author</u>	<u>Caption</u>	Summary Each scholarship may not exceed 75% of the total average amount that school districts are entitled to from the Foundation School Program per ADA (approximately \$6,500). The credit may not exceed the lesser of the amount of contributions made or 50% of the corporation's tax liability. \$100 million appropriation.	Bill Status
SB 669	West	Relating to state interventions and sanctions against public school campuses with unacceptable performance and the establishment of the Texas Opportunity School District for educating students at certain low-performing campuses.	Creates "The Texas Opportunity School District" (TOSD) which will have jurisdiction over low-performing campuses assigned to it by the Commissioner of Education. Authorizes the TOSD to create charter schools to assist in turning campuses around. Authorizes the Commissioner of Education to create a charter school to assist with campuses rated unacceptable for three consecutive years.	Passed Senate 5/7/15
SB 750 Companior Bonnen	Taylor, Larry n: HB 1875 by G.	Relating to an allotment under the public school finance system for the cost of windstorm and hail insurance.	Provides that a school district that contracts for windstorm and hail insurance is entitled to receive an allotment equal to the total amount paid for the insurance subject to any limitation set by the Commissioner of Education.	Referred to House Public Education 5/4/15
SB 801 Companion	Zaffirini n: HB 4 by Huberty	Relating to a high quality prekindergarten program provided by public school districts.	Establishes a High Quality Prekindergarten Grant Program which will distribute additional pre-k funding to school districts that choose a curriculum that includes guidelines established by the Texas Education Agency and measures the progress of students in meeting the recommended learning outcomes. Each class must have at least one certified teacher. Each school district is required to develop and implement a parent engagement plan to achieve high levels of parental involvement and positive parental attitudes toward education.	Referred to Education 3/2/15
SB 894	Taylor, Larry	Relating to the state virtual school network.	Allows a student to take more than one course through the virtual school network or enroll full-time in courses provided through the virtual school network.	Placed on Calendar for 5/8/15
SB 895	Taylor, Larry	Relating to state interventions and Page 1	Creates "The Texas Opportunity School District" (TOSD) 15 of 127	Left pending in

Bill No.	<u>Author</u>	Caption	Summary	Bill Status	
Companior	n: HB 1536 by Dutton	sanctions against public school campuses with unacceptable performance and the establishment of the Texas Opportunity School District.	which will have jurisdiction over low-performing campuses assigned to it by the Commissioner of Education. Companion HB 1536 by Dutton.	Education 4/7/15	
SB 924	Watson	Relating to the guaranteed level of state and local funds for the instructional facilities allotment and the existing debt allotment under the public school finance system.	Increases the guaranteed level of funding for the instructional facilities allotment and the existing debt allotment to \$40 per ADA (from \$35 per ADA).	Referred to Education 3/9/15	
SB 925	Kolkhorst	Relating to providing training academies for public school teachers	Directs the Commissioner of Education to develop "literacy achievement academies" and make them available to	Passed House 5/7/15	
Companior	n: HB 1843 by Aycock	who provide reading instruction to students in kindergarten through grade three.	teachers who teach reading and other subjects in grades K-3.	3/1/13	
SB 934	Kolkhorst	Relating to providing training academies for public school teachers who provide mathematics instruction to students in kindergarten through	Directs the Commissioner of Education to develop "mathematics achievement academies" and make them available to teachers who teach math in grades K-3.	Referred to House Public Education 4/29/15	
Companior	n: HB 2609 by Farney	grade three.			
SB 935	Kolkhorst	Relating to the establishment of reading excellence teams.	Directs the Commissioner of Education to establish "reading excellence teams" and make them available to school campuses that are rated academically unacceptable due to poor student performance on the STAAR reading test.	Left pending in House Public Education 5/5/15	
SB 945	Taylor, Larry	Relating to funding under the public school finance system for a school district with a compressed tax rate below the state maximum compressed tax rate.	Includes pennies of a school district's current M&O tax rate that are above the district's compressed tax rate in the definition of "compressed tax rate" for purposes of determining a district's basic allotment if the school district's actual compressed tax rate was less than \$1.00. Maintains 6 golden pennies for purposes of guaranteed yield and exclusion from recapture.	Referred to House Public Education 4/30/15	
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Bill No.	Author	Caption	Summary	Bill Status
SB 972 Companion	Kolkhorst 1: HB 2223 by Deshotel	Relating to training academies for public school teachers who provide reading comprehension instruction to students in grades four and five.	Directs the Commissioner of Education to develop "reading-to-learn academies" and make them available to teachers who teach reading comprehension in grades 4-5.	Left pending in Public Education 5/5/15
SB 1011	Hancock HB 1796 by Bohac	Relating to public school choice, including school campus information, student transfers, the public education grant program, and the transportation	Requires the Texas Education Agency to maintain a list of all public school campuses in the state with the number of available student positions and courses offered at each campus to assist students wishing to transfer. Districts	Referred to Education 3/11/15
		allotment.	would receive transportation funds for transporting students.	
SB 1012	Hancock	Relating to local control school districts.	Convert home rule school districts to "local control" districts and exempts them from 22:1 requirements.	Left pending in Education 4/16/15
Companion	: HB 1798 by Deshotel			
SB 1126	Taylor, Larry	Relating to a prohibition of restrictions on the grade levels at which a public	Prohibits the Texas Education Agency from restricting the grade levels at which a high school student may be eligible to	Referred to Education 3/17/15
Companion	: HB 1414 by Smith	high school student may be eligible to enroll in a dual credit course.	enroll in a dual credit course. Companion HB 1414 by Wayne Smith.	
SB 1140	Watson	Relating to the establishment of a technology allotment for public	Establishes a technology allotment of \$15 per ADA to be used to purchase or provide access to technological	Referred to Education 3/17/15
Companion	: HB 1713 by Howard	schools.	equipment and pay the salary and other expenses of employees who provide technical support for the use of that equipment.	
SB 1159	Estes	Relating to a prohibition of limitations on the number of dual credit courses	Prohibits a rule adopted by the Texas Education Agency or the Texas Higher Education Coordinating Board from limiting	Referred to Education 3/17/15
Companion Rodriguez	: HB 505 by E.	or hours in which a public high school student may enroll.	the number of dual credit courses or hours that a student can enroll in each semester or while in high school.	
SB 1186	Huffines	Relating to the permissible wealth per student of certain school districts. Page 1	Reduces by 5% the wealth level of a property wealthy school district that has a four-star rating from the Financial 17 of 127	Referred to Education 3/17/15

Bill No.	<u>Author</u>	Caption	Summary Allocation Study for Texas (FAST) for the purpose of calculating the amount of revenue to be recaptured.	Bill Status
SB 1221	Bettencourt	Relating to public school class size limits.	Changes the 22:1 student/teacher ratio in K-4 classrooms to a campus-wide average of 22 students at each grade level in	Referred to Education 3/17/15
Companior	n: HB 1023 by Stickland		K-4 classes.	
SB 1610	Huffines	Relating to a limitation on the amount of school property tax revenue that is subject to recapture under the public school finance system.	Freezes the maximum property value of a property wealthy school district subject to recapture at the value subject to recapture in the 2014-2015 school year.	Referred to Education 3/23/15
	Campbell n: HB 1935 by K. King;	Relating to additional state aid for tax reduction provided to certain school districts.	Repeals the provision in SB 1, 82nd Legislature, 1st Called Session, 2011 that phases out "Additional State Aid for Tax Reduction" (ASATR) on September 1, 2017.	Referred to Finance 3/23/15
HB 2016 by SB 1900	Campbell	Relating to funding for an open- enrollment charter school based on certain ad valorem taxes collected by	Provides charter schools additional funding equal to the statewide average amount of taxes per weighted student collected by school districts for facilities through their I&S tax	Voted favorably from Education 5/5/15
Companior	n: HB 3392 by Dutton	school districts.	rates.	
SJR 41	Huffines	Proposing a constitutional amendment providing that a statute or appropriations act that furthers a legitimate state purpose or interest such as efficiency or local control meets the requirement of providing an efficient system of public schools and that this requirement is the prerogative of the legislature.	Amends the Texas Constitution so that a statute or appropriations act enacted by the Legislature to provide for an efficient system or to provide for its support and maintenance is presumed to meet the requirements of this constitution if the statute or appropriations act rationally furthers a legitimate State purpose or interest such as efficiency or local control.	Referred to Education 3/11/15
SJR 53 Companior	Burton n: HJR 16 by Rinaldi	Proposing a constitutional amendment relating to the exclusive legislative duty to support and maintain an efficient system of public schools.	States that the support and maintenance of an efficient system of public free schools is the sole prerogative of the Legislature and the judicial branch of Texas has no authority to interfere or issue a judgment or opinion on the actions of	Referred to Education 3/23/15

Bill No.	<u>Author</u>	<u>Caption</u>	<u>Summary</u>	Bill Status

the Legislature.

	Tax Admin & Other						
HB 3111	Button	Relating to the rate of interest on certain tax refunds.	Same interest rate for state tax refunds and delinquencies.	Voted favorably from Ways & Means 5/7/15			
НВ 3650	Guerra	Relating to the collection, administration, and enforcement of state taxes and fees.	Taxpayer bill of rights lite.	Referred to Ways & Means 3/19/15			
HB 4005 Companior	Laubenberg n: SB 1291 by V. Taylor	Relating to the collection, administration, and enforcement of state taxes and fees.	Taxpayer bill of rights.	Referred to Ways & Means 3/23/15			
SB 80	Ellis	Relating to a period of review of state and local tax preferences.	Requires the Legislative Budget Board (LBB) to conduct a periodic review of each state and local tax preference in accordance with a review schedule prepared by the Comptroller.	Left pending in Finance 4/21/15			
SB 868	Ellis	Relating to a periodic review and expiration dates of state and local tax preferences.	Provides that any tax preference adopted after September 1, 2016 expires after six years, unless the legislature specifies a longer or shorter time.	Referred to Finance 3/4/15			
SJR 38	Ellis	Proposing a constitutional amendment requiring the periodic review of state and local tax preferences and providing an expiration date for certain tax preferences.	Provides that any tax preference adopted after September 1, 2016 expires after six years, unless the legislature specifies a longer or shorter time.	Referred to Finance 3/4/15			

Transportation Finance

Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HB 129	Goldman	Relating to the allocation to the state highway fund of revenue from the taxes imposed on the sale, rental, or use of motor vehicles and other taxes imposed on motor vehicles.	Dedicates motor vehicle sales tax to the State Highway Fund beginning 9/1/15	Referred to Transportation 3/18/15
HB 151	Guillen	Relating to the authorizing a credit representing motor fuels taxes against, and imposing, a mileage tax and to the use of revenue from that tax.	Impose an annual mileage tax of 1¢ per mile less a motor fuels tax credit equal to .15 per mile divided by TxDOT's estimate of the vehicle's miles per gallon with an exemption for vehicles that travel less than 5,000 miles.	Referred to Ways & Means 2/9/15
HB 202	Leach	Relating to the allocation of certain motor vehicle sales, use, and rental tax revenue to the state highway fund and to the uses of that revenue.	Dedicates 50% of the motor vehicle sales tax to the State Highway Fund beginning 9/1/18	Referred to Transportation 3/18/15
НВ 373	Simmons	Relating to the allocation of certain revenue from the taxes imposed on the sale, rental, or use of motor vehicles to the state highway fund and to the uses of that revenue.	1/6 per year Phase in dedication of motor vehicle sales tax to the State Highway Fund beginning 9/1/15 through 2021	Left pending in Transportation 4/9/15
HB 392	McClendon	Relating to authorizing an optional county fee for vehicle registration to fund certain transportation projects.	The bill would amend Chapter 502 of the Transportation Code to authorize the commissioners court of a county to impose an additional county fee of up to \$10 for registering a vehicle in the county. The bill would require revenue from the fee to fund nontolled transportation projects that relieve congestion, improve safety or address air quality. The bill would require the Department of Motor Vehicles to collect the additional fee for vehicles owned by a resident of a county which imposes the fee and registered directly with the department.	Left pending in Transportation 3/12/15

Bill No.	Author	Caption	Summary	Bill Status
HB 393	McClendon	Relating to the registration fee for motor vehicles with a gross weight of 6,000 pounds or less.	Raise automobile registration fees from \$50.75 to \$60.75 a year	Failed in Transportation 4/14/15
НВ 395	McClendon	Relating to the rates of the state motor fuel taxes and to the use of additional revenue derived from those taxes.	Increase motor fuel taxes by 10¢ a gallon.	Referred to Ways & Means 2/19/15
HB 469	Metcalf	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of that revenue.	Phase-in dedication of MV sales tax to highway fund at 10% per year thru 2026.	Referred to Transportation 3/18/15
HB 1081	Paul	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund.	Would provide that, in each state fiscal year beginning on or after September 1, 2017, the comptroller shall deposit to the credit of the state highway fund all money received from the state's motor vehicle sales tax.	Referred to Transportation 3/18/15
HB 1370	Phillips	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of that revenue.	Beginning 9/1/17 dedicates annual MV sales tax revenue above \$2.5 B to highway fund for non-toll road construction and maintenance and repayment of road bonds.	Left pending in Transportation 4/9/15
Companion	n: SB 5 by Nichols	that revenue.		
HB 1622	Paul	Relating to the allocation of certain revenue derived from the state gasoline tax.	Removes \$7.3 million a year dedication of highway fund revenue for county roads.	Referred to Transportation 3/18/15
HB 1637	Guillen	Relating to the use of certain money deposited to the state highway fund for transportation projects in energy-producing regions of this state.	Dedicates 25% of highway fund revenue for use in energy-producing regions.	Referred to Transportation 3/9/15
HB 1836	Sanford	Relating to the allocation of certain	10% of sales tax dedicated to highway fund.	Left pending in

Bill No.	<u>Author</u>	Caption sales tax revenue to the state highway fund and to the uses of that revenue.	Summary	Bill Status Transportation 3/26/15	
НВ 3763	Fletcher	Relating to the allocation of certain increases in state sales tax revenue due to transportation projects to the state highway fund through the use of economic impact zones established by the Texas Department of Transportation.	Allocation of 1/5 of sales tax increase in highway impact zones.	Referred to Transportation 3/24/15	
HB 4025	Keffer	Relating to county energy transportation reinvestment zones.	Expands existing authority for the establishment of county energy transportation reinvestment zones to allow a zone to consist of an entire county.	Set for hearing in Senate Transportation 5/13/15	
Companio	n: SB 1788 by Uresti				
HJR 13	Pickett	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale and use of taxable items to the state highway fund.	Would dedicate \$3 billion of the state's general sales tax, with a 2% annual escalator, to the state highway fund. The transfer would begin in fiscal year 2018 and would sunset in 2026.	Voted favorably from House Transportation 4/21/15	
HJR 27	Pickett	Proposing a constitutional amendment limiting the uses of revenue from motor vehicle registration fees, taxes on motor fuels and lubricants, and certain revenue received from the federal government.	Phase-in the end of diversions by 20% in each biennial budget	Referred to Transportation 3/18/15	
HJR 28 Companion	Pickett n: HJR 29 by Pickett	Proposing a constitutional amendment prescribing the purposes for which revenue from motor vehicle registration fees, certain motor vehicle-	Ends so-called diversions of highway fund revenues for non-highway purposes beginning in 2018	Referred to Transportation 3/18/15	
and SJR 12	by Perry	related taxes, and certain revenues received from the federal government.			
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
HJR 29 Companion and SJR 12	Pickett n: HJR 28 by Pickett by Perry	Proposing a constitutional amendment prescribing the purposes for which revenue from motor vehicle registration fees, certain motor vehicle-related taxes, and certain revenues received from the federal government.	Ends so-called diversions of highway fund revenues for non-highway purposes beginning in 2018	Voted favorably from Transportation 4/14/15
HJR 36	Larson	Proposing a constitutional amendment to limit the purposes for which revenues from motor vehicle registration fees, taxes on motor fuels and lubricants, and certain revenues received from the federal government may be used.	Phase-in the end of diversions by 20% in each biennial budget	Referred to Transportation 3/18/15
HJR 48	Harless	Proposing a constitutional amendment limiting the permissible uses of the state highway fund, including further limiting the use of additional tax and fee revenue attributable to changes to certain state taxes and fees.	Phase-in the end of diversions plus dedicate motor vehicle sales taxes and any future increases in motor fuels taxes or vehicle registration fees to highway funding.	Referred to Transportation 3/18/15
HJR 53	Metcalf	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale of motor vehicles to the state highway fund.	Dedicates MV sales tax in same manner as motor fuels tax (1/4 to schools and 3/4 to highways) plus allows for payment of highway bond P&I.	Referred to Transportation 3/18/15
HJR 91 Companion	Phillips n: SJR 5 by Nichols	Proposing a constitutional amendment dedicating certain revenue derived from the tax imposed on the sale of motor vehicles to the state highway fund.	Beginning 9/1/17 dedicates annual MV sales tax revenue above \$2.5 B to highway fund for non-toll road construction and maintenance and repayment of road bonds.	Referred to Transportation 3/24/15

Bill No.	<u>Author</u>	Caption	Summary	Bill Status	
SB 5	Nichols Nelson	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of that revenue.	Beginning 9/1/17 dedicates annual MV sales tax revenue above \$2.5 B to highway fund for non-toll road construction and maintenance and repayment of road bonds.	Referred to House Transportation 4/15/15	
SB 61	Huffines	Relating to the allocation and use of revenue derived from certain transportation-related taxes.	Dedicates motor vehicle sales tax to the State Highway Fund beginning 1/1/16	Reffered to Finance 1/26/15	
SB 139	Perry	Relating to the use of money in the state highway fund.	Ends so-called diversions of highway fund revenues for non-highway purposes beginning in 2018.	Left pending in Finance 4/21/15	
SB 184	Schwertner	Relating to state highway funds.	Eliminates policing of roads as an allowable use of the State Highway Fund (requires SJR 15)	Referred to Finance 1/28/15	
SB 1788	Uresti	Relating to county energy transportation reinvestment zones.	Expands existing authority for the establishment of county energy transportation reinvestment zones to allow a zone to consist of an entire county.	Set on Senate Intent Calendar 5/5/15	
Companio	n: HB 4025 by Keffer		•		
SJR 5	Nichols Nelson	Relating to the allocation of certain motor vehicle sales tax revenue to the state highway fund and to the uses of that revenue.	House amended SJR 5 to scrap the Senate plan and substitute, for a ten-year period from 2017 to 2026, an annual dedication of \$3 billion of general sales tax revenues plus 2% of the amount in excess of \$3 billion. This is forecast to result in a dedication of \$7.3 billion (\$1.5 billion more than the Senate) to the highway fund in the 2017-2018 biennium.	House and Senate Conferees Appointed 5/5/15	
SJR 12	Perry n: HJR 28 and HJR 29	Proposing a constitutional amendment prescribing the purposes for which revenue from motor vehicle registration fees, certain motor vehicle-	Ends so-called diversions of highway fund revenues for non-highway purposes beginning in 2018	Referred to House Transportation 5/4/15	
by Pickett	131. 20 and 131. 23	related taxes, and certain revenues received from the federal government may be used.			
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Bill No.	<u>Author</u>	Caption	Summary	Bill Status
SJR 15	Schwertner	Proposing a constitutional amendment prescribing the purposes for which revenue from motor vehicle registration fees, certain motor vehicle-related taxes, and certain revenues received from the federal government may be used.	Eliminates policing of roads as an allowable use of the State Highway Fund (SB 184 is enabling)	Referred to Finance 2/2/15