TEXAS LEGISLATIVE UPDATE

May 16, 2025

PERDUE BRANDON FIELDER COLLINS & MOTT LLP
ATTORNEYS AT LAW

WHEN EXPERIENCE, REPUTATION AND PERFORMANCE MATTER

APPRAISAL DISTRICT

HB 21 Gates, Gary(R) Relating to housing finance corporations.

Amends various Sections of Chapter 394, Local Government Code.

Provides explicitly that the Open Meetings Act and Public Information Act apply to Housing Finance Corporations (HFCs).

Limits the areas of operation for an HFC to the jurisdictional boundaries of the governmental unit(s) that sponsored the HFC.

Provides that ad valorem exemption is not allowed for an HFC's multi-family residential development that is recipient of low-income housing tax credits. Requires HFC to show that the total annual amount of rent reduction on the income-restricted residential units provided at the development will be not less than 60 percent of the estimated amount of the annual ad valorem taxes that would be imposed on the property without an exemption and to post that information on the HFC's website

Imposes on developments claiming the property tax exemption to annually submit to the state and the chief appraiser an audit report for a compliance audit, prepared at the expense of the housing finance corporation and conducted by an independent auditor or compliance expert with an established history of providing similar audits on housing compliance matters, to determine whether the housing finance corporation in compliance with the conditions for an exemption.

Provides that the exemption for taxation does not apply to a conservation or reclamation district or to an emergency services district.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 12-25 S Received in the Senate

HB 148 Turner, Chris(D) Bettencourt, Paul(R) Relating to the qualification of candidates for, and the training and education of members of, the board of directors of an appraisal district.

Adds Section 5.044, Tax Code. Requires comptroller to approve curricula and provide materials for a comprehensive training course for appraisal district board of directors, supervise the course, and provide certificates indicating completion of the course. Requires course to cover several subjects, including the respective roles of the chief appraiser, the board of directors, the appraisal review board, and the taxpayer liaison officer; the role of the comptroller; finance and budget requirements of appraisal districts; and the ethics standards in the Uniform Standards of Professional Appraisal Practice. Provides that failure to timely complete training qualifies as "incompetency" for purposes of removal from office.

Adds Section 6.0302, Tax Code.

Provides that an individual may not serve as an appointed board member unless the individual signs an acknowledgement of a board member's duties. Provides the form of the acknowledgement, including a laundry list of 24 duties and a statement that the board of directors "does not appraise property or review the value of individual properties" and does not determine tax rates or tax burdens.

Proposed effective: 9-1-25.

Last Action: 5-8-25 S Meeting set for 9:00 A.M., 2E.20, Senate Local Government

HB 203 Goodwin, Vikki(D) Relating to a limitation on increases in the appraised value for ad valorem tax purposes of certain leased residential real property.

Adds Section 23.232, Tax Code.

Imposes a limitation on the increase in appraised value of 10 percent (plus value of new improvements) of certain leased residential property. Defines property eligible for limitation as a single-family residential property leased to a lessee, used by the lessee as a primary residence, and leased for a rent that does not exceed the fair market rent. Defines “fair market rent" as the U.S. Department of Housing and Urban Development’s most recent fair market rent for the zip code of the property.

Amends Section 41.41, Tax Code.

Allows property owner to protest a determination that the limitation in 23.232 does not apply to the property.

Amends Section 403.302, Government Code.

Accounts for limitation in section 23.232 for property value study.

Proposed effective: 1-1-26 if voters approve constitutional amendment.

See HJR 30.

Last Action: 3-20-25 H Committee action pending House Subcommittee on Property Tax Appraisals

HB 329 Bell, Cecil(R) Relating to a requirement that an appraisal review board rely on an appraisal of residential real property prepared by an appraiser and submitted to the board by the property owner.

Amends Section 41.43, Tax Code. Provides that if a property owner in a protest relating to residential real property submits an appraisal performed by a certified appraiser to the appraisal review board and gives the chief appraiser not less than 14 days’ notice, the appraisal review board will set the value at the value in the appraisal if the appraisal was performed not later than the 180th day before the first day of the protest hearing.

Amends Section 37.10, Penal Code.

Makes it a Class B misdemeanor if the appraisal described above submitted to the ARB was performed by a person with a contingency interest in the outcome of the hearing.

Proposed effective: 9-1-25.

Last Action: 4- 8-25 H Voted favorably from committee on House Subcommittee on Property Tax Appraisals

HB 360 Vasut, Cody(R) Relating to the authority of an appraisal review board to direct changes in the appraisal roll and related appraisal records if a residence homestead is sold for less than the appraised value.

Adds Section 25.25(c-2), Tax Code.

Provides that appraisal review board may order the value of property on the appraisal roll for the current tax year and two preceding tax years to be changed to the sales price of the property in the current year if, for the year to be changed: the property qualifies as owner's residence homestead; the sales price is at least 10 percent less than the appraised value; and the appraisal review board finds that the sales price reflects the market value of the property.

Amends other subsections to conform to addition of subsection (c-2).

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 4- 3-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

HB 361 Bernal, Diego(D) Relating to the appraisal of a residence homestead for ad valorem tax purposes.

Amends Section 23.013, Tax Code.

Prohibits the chief appraiser of an appraisal district in a county with a population of more than 50,000 from considering the sale of a property as comparable for a residence homestead unless the owner of the sold property received a homestead exemption and the property is in the same neighborhood.

Proposed effective: 1-1-26.

Last Action: 5- 12-25 S Received in the Senate

HB 546 Bell, Cecil(R) Relating to the eligibility of land taken by condemnation for appraisal for ad valorem tax purposes as qualified open-space land.

Amends Section 23.56, Tax Code.

Adds to the reasons land is ineligible for appraisal as an open-space land, that it is owned by an entity other than the state or a political subdivision that acquired the land by condemnation.

Proposed effective: 9-1-25.

Last Action: 4- 2-25 H Removed from hearing 04/03/25, House Subcommittee on Property Tax Appraisals

HB 552 Gonzalez, Mary(D) Relating to a study by the Texas A&M AgriLife Extension Service to determine standards for the appraisal for ad valorem tax purposes of certain agricultural land used to raise or keep bees.

Tasks the Texas A&M AgriLife Extension Service with performing a study and publishing a report by April 1, 2028, to determine the standards for appraisal of agricultural land used to raise or keep bees.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 4-30-25 S Received in the Senate

HB 1244 Guillen, Ryan(R) Bettencourt, Paul(R) Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a person who uses the land in materially the same way.

Amends Section 23.54, Tax Code.

Provides land that qualified for valuation as open-space land does not lose that eligibility based on change of ownership if the new owner uses the land in materially the same way as the former owner did in the preceding year and the use is overseen or conducted by the same individual who did so in the preceding tax year.

Amends Section 23.541, Tax Code.

Allows for an application to be filed late, up to one year after the date the ownership transferred, for land that is used in materially the same way by a subsequent owner.

Proposed effective: 1-1-26.

Last Action: 5- 6-25 S Recommended for Local/Uncontested Calendar

HB 1284 Geren, Charlie(R) Relating to the duty of an appraisal review board to determine a motion or protest filed by a property owner and the right of the owner to appeal the board's determination.

Amends Section 25.25 and Section 41.01, Tax Code.

Provides that an appraisal review board shall consider and determine, by written order, a timely filed motion under Section 25.25 or protest under Section 41.01. Prohibits ARB from determining that property owner has forfeited right to file the motion or to have the motion or protest determined except as provided by sections 25.26 and 41.4115 (requiring property owner to pay the amount of taxes due on the portion of the taxable value of the property that is not in dispute before the delinquency date).

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 3-20-25 H Committee action pending House Subcommittee on Property Tax Appraisals

HB 1533 Button, Angie Chen(R) Relating to the system for appraising property for ad valorem tax purposes.

Amends multiple sections of the Tax Code.

Requires a notice of appraised value for a supplemental role including property that was not on the roll in a prior year to be sent by certified mail.

Deletes the requirement that an electronic designation of agent includes the IP address of the person who completes the form.

Adds a requirement that appraisal review board training include training from a taxpayer representative, defined as a licensed attorney with knowledge of the property tax law, who has not represented appraisal district or taxing units.

Requires all appraisal districts in a county with a population of 120,000 or more to maintain an internet website. Requires the chief appraiser to post the appraisal records on the website and update them at least once each week to show changes in appraised values.

Requires an appraisal review board to conduct a protest hearing by telephone conference call or by videoconference if the property owner notifies the board not later than the fifth day before the hearing (versus the 10th day in the current version).

Provides that an appraisal review board order dismissing a protest on jurisdictional grounds state the grounds for that determination.

Increases the notice period an appraisal review board is required to give to a party subpoenaed to appear from 5 days to 15 days before the date of the good cause hearing.

Grants the right to file an appeal by arbitration under Chapter 41A to a person leasing property who is contractually obligated to reimburse the property owner for ad valorem taxes.

Prohibits a court from ordering discovery in a Chapter 42 appeal unless requested by a party or from accelerating the dates for designation of experts unless authorized by the Texas Rules of Civil procedure or agreed to by the parties.

Proposed effective: 9-1-25.

Last Action: 5- 5-25 H Reported from committee as substituted House Ways and Means

HB 1547 Raymond, Richard(D) Relating to the exclusion from the market value of real property for ad valorem tax purposes of the value of any improvement, or any feature incorporated in an improvement.

Adds Section 23.015, Tax Code.

Excludes from the determination of market value, the value of an improvement made to real property if the primary purpose of the improvement is to comply with the requirements of the 2010 Americans with Disabilities Act Standards for Accessible Design or successor standards.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4- 8-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

HB 1745 Bell, Keith(R) Relating to the procedure for protests before appraisal review boards.

Amends Section 41.45, Tax Code.

Changes the time in which an appraisal review board must schedule a hearing on a protest. Requires ARB to schedule a hearing on a protest as soon as practicable, but not later than: (1) October 1, if the notice of protest is filed on or after March 1 but before July 1, and (2) the 90th day after the protest is filed for all other protests.

Amends Section 41.461, Tax Code.

Adds to the information that a chief appraiser must present to a property owner prior to the protest, a brief summary of the reason for changing the value of the property from the preceding year if the value was changed.

Proposed effective: 9-1-25.

Last Action: 4- 8-25 H Returned to full committee as substituted House Subcommittee on Property Tax Appraisals

HB 1827 Slawson, Shelby(R) Relating to the repeal of the additional ad valorem taxes imposed as a result of a change of use of certain land.

Repeals Sections 23.55, 23.58(c) and (d), 23.76, 23.86, 23.96; and 23.9807, Tax Code.

Repeals the additional ad valorem taxes (i.e., "rollback" taxes) associated with various special valuation provisions (e.g., agricultural, open-space, timber, and recreational and park land).

Amends Section 23.20(g) to conform to repeal of rollback provisions.

Amends various sections to change reference to a "change in use of the land" to a reference that land "is no longer eligible for appraisal under this subchapter."

Amends Section 60.022, Agriculture Code, to conform to repeal of rollback provisions.

Proposed effective: 1-1-26.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 1952 Kerwin, Helen (F)(R) Relating to the composition of county appraisal district boards of directors.

Amends Section 6.03, Tax Code.

Provides for the appointment of two members of the board of directors and the election of three members to an appraisal district in a county with a population of less than 75,000. Provides for staggered four-year terms beginning January 1 of odd-numbered years for the elected members. Provides that the majority of the board shall appoint a person to fill any vacancy.

Proposed effective: 9-1-25.

Last Action: 4-17-25 H Subcommittee action pending House Subcommittee on Property Tax Appraisals

HB 2357 Morales, Eddie(D) Relating to the use of a universal data exchange format by appraisal districts and taxing units.

Adds Section 1.16, Tax Code.

Requires Comptroller to establish by January 1, 2026, a "universal data exchange format," defined as an electronic format of digital information that allows the information to be exchanged between one computer system and any other computer system with limited or no reformatting. Requires each appraisal district and taxing unit, beginning January 1, 2027, to maintain and export all information used to develop the district's appraisal roll and the taxing unit's tax roll in the universal data exchange format and to convert any such information received in a different format.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 2730 Darby, Drew(R) Parker, Tan(R) Relating to the authority of the chief appraiser of an appraisal district to require a person allowed an exemption from ad valorem taxation of a residence homestead to file a new application.

Amends Section 11.43, Tax Code.

Provides that a chief appraiser may no longer require a person allowed a residence homestead exemption under section 11.13 to file a new application or confirm the person's qualification for the exemption unless the chief appraiser has reason to believe the person no longer qualifies and delivers written notice to the person that includes an application form and states the specific reasons the chief appraiser believes the person no longer qualifies.

Proposed effective: 9-1-25.

Last Action: 5- 6-25 S Recommended for Local/Uncontested Calendar

HB 2786 Turner, Chris(D) Relating to the frequency with which an appraisal district is required to reappraise property for ad valorem tax purposes.

Amends Sections 6.05 and 25.18, Tax Code.

Requires a board of director's and appraisal district's reappraisal plan to provide for an annual reappraisal of all property in the district. Requires chief appraiser in county of 75,000 or more to perform annual appraisals using information obtained through the reappraisal activities set out in Section 325.18(b) (e.g., identifying and updating relevant characteristics of each property in the appraisal records, defining market areas in the district, etc.).

Proposed effective: 1-1-26.

Last Action: 5- 5-25 H Reported from committee as substituted House Ways and Means

HB 3235 Turner, Chris(D) Relating to the limitation on increases in the appraised value of a residence homestead for ad valorem tax purposes.

Amends Section 23.23, Tax Code.

Removes language concerning the appraisal office increasing the appraised value of residence homestead subject to the caps in this section and instead provides that the appraised value "is equal to" the lesser of the market value of the property or 110 percent of the appraised value for the prior year and the market value of all new improvements.

Proposed effective: 1-1-26.

Last Action: 4- 8-25 H Voted favorably from committee as substituted House Subcommittee on Property Tax Appraisals

HB 3258 Button, Angie Chen(R) Relating to the imposition of a penalty for failure to timely file a rendition statement or property report with the chief appraiser of an appraisal district.

Amends Section 22.28, Tax Code.

Requires the chief appraiser to deliver by certified mail, rather than first class mail, a notice of imposition of a late-rendition penalty, and adds a deadline of not later than June 1. Requires that the notice also be included with the Section 25.19 Notice of Appraised Value. Requires the tax bill to state the amount of the tax and the amount of the penalty as separate lien items.

Proposed effective: 1-1-26.

Last Action: 4-24-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

HB 3307 Noble, Candy(R) Hinojosa, Adam (F)(R) Relating to the continuing education required in order for a person to renew the person's agreement with the comptroller of public accounts to serve as an arbitrator in an appeal through binding arbitration.

Amends Section 41A.061, Tax Code.

Adds approved continuing legal education course(s) in arbitration and alternative dispute resolution procedures to count towards required hours for arbitrator renewal agreement(s).

Proposed effective: 9-1-26.

Last Action: 5- 5-25 S Voted favorably from committee as substituted Senate Local Government

HB 3370 Ashby, Trent(R) Relating to late applications for the appraisal of land for ad valorem tax purposes as qualified timber land following the death of the owner of the land.

Amends Section 23.751, Tax Code.

Provides that chief appraiser shall accept a late application for timber land appraisal if the land was appraised as timber land in the preceding year, the ownership of the land changed as the result of the death of an owner in the preceding year, the application is filed not later than the delinquency date, and the application is filed by the surviving spouse or child of decedent, the executor or administrator of the decedent’s estate, or a fiduciary acting on behalf of surviving spouse or child.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 S Set Received in the Senate

HB 3424 Capriglione, Giovanni(R) Relating to the ad valorem taxation of certain dealer's heavy equipment inventory.

Amends Section 23.1242, Tax Code.

Removes and lessens requirements of current law concerning the reporting and filing requirements applicable to owners of dealer’s heavy equipment inventory. Allows quarterly reporting rather than monthly in current law. Allows for a mere summary of information relating to the reduced tax burden for DHEI, rather than requiring the owner to provide actual documentation. Imposes an additional reporting burden on tax assessor-collectors, who must now provide more detailed information to the property oner, despite receiving less information from the owner.

Proposed effective: 1-1-26.

Last Action: 5- 12-25 H Set on the House Calendar

HB 3524 Capriglione, Giovanni(R) Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.

Amends Section 41.43 and 42.26, Tax Code.

Prohibits an appraisal district from presenting, and the appraisal review board and court form considering, evidence of market value of the subject property in an equal and uniform protest or trial.

Proposed effective: 1-1-26.

Last Action: 4-24-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

HB 3557 Raymond, Richard(D) Relating to the exclusion from the market value of real property for ad valorem tax purposes of the value of any incomplete structure located on the property.

Adds Section 23.015, Tax Code.

Requires chief appraiser to exclude from the market value of real property the value of any incomplete improvement that is intended for human occupancy, is separate from any other structure on the property, and is incomplete on January 1 of the tax year at issue.

Proposed effective: 1-1-26.

Last Action: 5- 1-25 H Not heard in committee House Subcommittee on Property Tax Appraisals

HB 4478 Turner, Chris(D) Relating to the determination by an appraisal district of the capitalization rate to be used in the appraisal for ad valorem tax purposes of property used for low-income housing.

Amends Section 11.1825, Tax Code.

Requires appraisal district to post on its website, the methodology used to develop the capitalization rate proposed to be used in the district for that year. Requires an opportunity for public comment after posting before the district can adopt the rate. Provides that the methodology to develop the rate cannot be based solely on a percentage increase or decrease from the prior tax year’s rate and that it must include viable economic metrics for the corresponding market where the rate will be applied.

Proposed effective: 1-1-26.

Last Action: 5- 1-25 H Voted favorably from committee on House Ways and Means

HB 4613 Turner, Chris(D) Relating to the award of attorney's fees to an appraisal district, appraisal review board, or chief appraiser that prevails in an appeal on the ground that a property has been appraised for ad valorem tax purposes unequally.

Amends Section 42.29, Tax Code.

Provides that an appraisal district, an appraisal review board, or a chief appraiser that prevails in an appeal under Section 42.26 (unequal appraisal) may be awarded reasonable attorney's fees. Caps award at $100,000.

Proposed effective: 9-1-25.

Last Action: 4-17-25 H Subcommittee action pending House Subcommittee on Property Tax Appraisals

HB 4703 Turner, Chris(D) Relating to the application of the market data comparison method of appraisal to determine the market value of real property for ad valorem tax purposes.

Amends Section 23.013, Tax Code.

Requires comptroller, for market data comparison method of appraisal, to establish standards to determine whether a property is comparable to another property. Standards must consider factors in Section 23.013(d) and, when practicable, property located in the same appraisal district as the subject property.

Proposed effective: 1-1-26.

Last Action: 4-17-25 H Subcommittee action pending House Subcommittee on Property Tax Appraisals

HB 4744 Geren, Charlie(R) Relating to the role of the members of the board of an appraisal district.

Amends Section 6.05, Tax Code.

Adds reference to "the requirements of Section 23.01" (concerning appraisal of property as of January 1 in accordance with generally accepted appraisal methods and techniques, among other requirements) to the mandate to appraisal district board of directors to develop a written reappraisal plan.

Proposed effective: 9-1-25.

Last Action: 5- 6-25 H Reported favorably from committee on House Ways and Means

HB 4809 Meyer, Morgan(R) Relating to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site.

Amends Section 11.24, Tax Code.

Provides that an owner of property subject to the exemption in this section (historic site exemption) may protest the value of the structure and of the land separately and may protest the allocation of value between the two.

Amends Section 41.41, Tax Code.

Adds the value of land and structure and the allocation between the two for land subject to Section 11.24 to items a property owner may protest to the appraisal review board.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 10-25 H Set on House Calendar

HB 4864 Metcalf, Will(R) Relating to the eligibility of a person to serve as an arbitrator in a binding arbitration of an appeal of an appraisal review board order.

Amends Section 41A.06, Tax Code.

Adds to the list of qualifications to be eligible to serve as an arbitrator for a case under Chapter 41A. Provides that a person is qualified if they are licensed or certified as a registered professional appraiser under Chapter 1151, Occupations Code.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5-10-25 H Set on House Calendar

HB 5447 Troxclair, Ellen(R) Relating to the calculation of certain ad valorem tax rates.

Amends Sections 5.07, 26.03, and 26.04, Tax Code.

Requires Truth-In-Taxation rate calculation worksheets to be capable of including a hyperlink to the underlying source data and requires the designated officer or employee calculating tax rates to link source data to calculation worksheets.

Requires taxing units that participate in reinvestment zone(s) and pay into tax increment fund(s) to separately calculate Truth-In-Taxation adjustments for each reinvestment zone in which the taxing unit participates.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 H Set on the House Calendar

HB 5578 Darby, Drew(R) Relating to notice of a public hearing at which the board of directors of an appraisal district will consider the appraisal district budget.

Amends Section 6.062, Tax Code.

Adds notice requirements for the public hearing when the board of directors is considering the appraisal district's budget. Requires publication on the district's website, or the county's website if the district does not maintain one, and on district's official social media page of the district (or county).

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 7-25 H Voted favorably from committee as substituted House Subcommittee on Property Tax Appraisals

HJR 34 Guillen, Ryan(R) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property.

Proposes an amendment adding Section 1-s, Article VIII, Texas Constitution, authorizing the Legislature to exempt from ad valorem taxation the portion of the value of a person’s property that is attributable to the installation or construction, in or on the property, of border security infrastructure.

Last Action: 5- 7-25 S Referred to Senate Committee on Senate Local Government

HJR 73 Wilson, Terry(R) Proposing a constitutional amendment to authorize a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district.

Proposes an amendment to Article VIII of the Texas Constitution to allow a political subdivision other than a school, county, city or town, or junior college district, to set a tax ceiling of the residence homestead of a person who is over the age of 65 or disabled. Requires the governing body to call an election to set a ceiling if it receives a petition signed by five percent of the registered voters.

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

HJR 83 Raymond, Richard(D) Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt the value of an improvement to real property if the primary purpose was to comply with the Americans with Disabilities Act.

Last Action: 4- 8-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

SB 370 Perry, Charles(R) Relating to the availability of certain personal information of a child, spouse, or surviving spouse of a current or former employee of the office of the attorney general.

Amends Section 552.117 and 552.1175, Government Code.

Adds a family member of a current or former employee of the office of the attorney general or a current or former employee of a public defender's office as a person whose personal information (home address, telephone number, etc.) is confidential and excepted from public disclosure under the Public Information act. Defines "family member" as a minor child, adult child, spouse, or surviving spouse. Provides that the contents of the form requesting confidentiality under Section 552.1175 is also confidential

Amends Section 25.025, Tax Code.

Adds a family member of a current or former employee of the office of the attorney general as a person whose home address is confidential in appraisal records. Defines "family member" as above.

Proposed effective: 9-1-25.

Last Action: 5-7-25 H Voted favorably from committee on House Delivery of Government Efficiency

SB 438 Hinojosa, Chuy(D) Relating to the confidentiality of certain information for a current or former administrative law judge for the State Office of Administrative Hearings.

Amends Section 552.117 and 552.1175, Government Code.

Provides confidentiality for the home address, home telephone number, emergency contact information, or social security number of a current or former administrative law judge for the State Office of Administrative Hearings.

Amends Section 25.025, Tax Code.

Adds a current or former administrative law judge for the State Office of Administrative Hearings as a person whose home address is confidential in appraisal records.

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Committee action pending House Delivery of Government Efficiency

SB 467 Paxton, Angela(R) Relating to the reappraisal for ad valorem taxation purposes of real property on which a building completely destroyed by a casualty is located.

Adds Section 23.025, Tax Code.

Requires the chief appraiser, upon request of property owner, to reappraise a residence homestead that is completely destroyed by a casualty, unless the property qualifies for an exemption under Section 11.35 as the result of the same casualty. Requires property owner's request to be in writing not later than the 180th day after the date of the casualty. Tasks comptroller with developing guidelines for reappraisal process, including guidelines for determining whether a property is completely destroyed. Specifies that the chief appraiser is to include in records after reappraisal the date of the casualty and the appraised value both before and after the casualty occurred. Provides a prorated method of calculating taxes based on the values before and after the casualty occurred.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5-12-25 H Meeting set for 9:00 A.M., JHR, House Ways and Means

SB 472 Sparks, Kevin (F)(R) Relating to the right of a chief appraiser of an appraisal district, the appraisal district, or the appraisal review board of the appraisal district to bring certain claims.

Repeals Section 42.02, Tax Code, authorizing chief appraiser to appeal an order of the appraisal review board in certain circumstances.

Amends Section 42.21(b), Tax Code, to conform to repeal.

Amends Section 42.23, Tax Code.

Prohibits a chief appraiser, appraisal district or appraisal review board from bringing a counterclaim in an appeal under Chapter 42.

Proposed effective: 9-1-25.

Last Action: 4- 9-25 H Referred to House Committee on House Subcommittee on Property Tax Appraisals

SB 867 Bettencourt, Paul(R) Relating to housing finance corporations.

Amends various Sections of Chapter 394, Local Government Code.
Provides explicitly that the Open Meetings Act and Public Information Act apply to Housing Finance Corporations (HFCs).

Limits the areas of operation for an HFC to the jurisdictional boundaries of the governmental unit(s) that sponsored the HFC.

Provides that ad valorem exemption is not allowed for an HFC's multi-family residential development that is recipient of low-income housing tax credits. Requires HFC to show that the total annual amount of rent reduction on the income-restricted residential units provided at the development will be not less than 60 percent of the estimated amount of the annual ad valorem taxes that would be imposed on the property without an exemption and to post that information on the HFC's website

Imposes on developments claiming the property tax exemption to annually submit to the state and the chief appraiser an audit report for a compliance audit, prepared at the expense of the housing finance corporation and conducted by an independent auditor or compliance expert with an established history of providing similar audits on housing compliance matters, to determine whether the housing finance corporation in compliance with the conditions for an exemption.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 9-25 S Placed on the Senate Calendar for

SB 973 Eckhardt, Sarah(D) Relating to the prohibition on posting on the Internet information held by an appraisal district regarding certain residential property.

Amends Section 25.027, Tax Code.

Expands exceptions to prohibition of posting appraisal record information on the Internet if that information is a photograph, sketch or floor plan of a residence. Authorizes aerial photographs of more than one separately owned building, street level photograph of only the exterior of a building, a record or overhead sketch showing the outline of buildings, general landscape features, and dimensions between buildings and features.

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Voted favorably from committee on House Subcommittee on Property Tax Appraisals

SB 974 Eckhardt, Sarah(D) Relating to the eligibility of a person employed by a school district as a teacher to serve on the appraisal review board of an appraisal district.

Amends Section 6.412, Tax Code.

Authorizes a person employed by a school district as a teacher to serve on the appraisal review board, despite general prohibition against "employee of a taxing unit."

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Voted favorably from committee on House Subcommittee on Property Tax Appraisals

SB 1163 Hughes, Bryan(R) Relating to the circumstances under which an appraisal review board is required to postpone a protest hearing.

Amends Section 41.45, Tax Code.

Adds a property owner's agent as a person entitled to one postponement of an ARB hearing. Defines "good cause" for rescheduling a missed hearing to include that the owner or agent was unable to attend the scheduled hearing because the owner or agent was appearing before a different panel of the same appraisal review board at the time of the scheduled hearing.

Proposed effective: 9-1-25.

Last Action: 4- 8-25 S Placed on the Senate Calendar for

SB 1352 Hinojosa, Adam (F)(R) Relating to the deadline for filing an application for certain ad valorem tax exemptions or allocations and the calculation of the penalty for filing a late application for such an exemption or allocation.

Amends Section 11.43, Tax Code.

Requires a chief appraiser who extends the deadline for a property owner to file a rendition statement or property report to May 15 under Section 22.23(b) to also extend the deadline for the property owner to file an application for an exemption under Section 11.251 to May 15.

Amends Section 11.4391, Tax Code.

Provides that if a late application for freeport exemption is approved, the penalty to affected taxing units is the lesser of 10 percent of the difference between the tax imposed and what would have been imposed without the exemption (current law) or 10 percent of the amount of tax imposed by the taxing unit on the inventory or property.

Amends Section 21.09, Tax Code.

Requires a chief appraiser who extends the deadline for a property owner to file a rendition statement or property report to May 15 under Section 22.23(b) to also extend the deadline for the property owner to file an application for allocation of value to May 15.

Amends Section 21.10, Tax Code.

Provides that if a late application for allocation is approved, the penalty to affected taxing units is the lesser of 10 percent of the difference between the amount of tax imposed by the taxing unit on the property without the allocation and the amount of tax imposed on the property with the allocation, or 10 percent of the amount of tax imposed by the taxing unit on the property with the allocation

Proposed effective: 9-1-25.

Last Action: 5-12-25 H Meeting set for 9:00 A.M., JHR 140, House Ways and Means

SB 1569 King, Phil(R) Darby, Drew(R) Relating to the availability of certain personal information of a member of the governing board of an institution of higher education, the chief executive officer of the institution, or the chief executive officer of a university.
Amends Sections 552.117 and 552.1175, Government Code.

Removes attorneys for Department of Family and Protective Services from the list of person whose personal information is confidential under the Public information Act. Adds to the list a member of the governing board of an institution of higher education or a private or independent institution of higher education; the chancellor or other chief executive officer of a university system; and the president or other chief executive officer of an institution of higher education or a private or independent institution of higher education.

Amends Section 25.025, Tax Code.

Removes attorneys for Department of Family and Protective Services from the list of confidential homeowners. Adds to the list a member of the governing board of an institution of higher education or a private or independent institution of higher education; the chancellor or other chief executive officer of a university system; and the president or other chief executive officer of an institution of higher education or a private or independent institution of higher education.

Proposed effective: 9-1-25.

Last Action: 5- 8-25 H Set on the House Calendar

SB 1749 Creighton, Brandon(R) Relating to the confidentiality of certain information for employees of a county, a court, or the Office of Court Administration of the Texas Judicial System and the employees' family members.

Amends Section 13.0021, Election Code, Sections 552.117 and 1175, Government Code, and Section 25.025, Tax Code.

Adds to the list of people whose home address and personal information are confidential, a current or former county clerk, district clerk, or county and district clerk, or a current or former employee of the office of a county clerk, district clerk, or county and district clerk; a current or former employee whose duties relate to court administration, including a court clerk, court coordinator, court administrator, law clerk, or staff attorney; a current or former employee of the Office of Court Administration of the Texas Judicial System and entities administratively attached to the office; and a current or former commissioner or employee of the State Commission on Judicial Conduct.

Amends Section 521.121, Transportation Code.

Adds to the list of people whose personal address is not displayed on their driver’s license a person who performs duties related to court administration, including a court clerk, court coordinator, court administrator, law clerk, or staff attorney or who performs duties as an employee of the office of a county clerk, district clerk, or county and district clerk, or of the Office of Court Administration of the Texas Judicial System and entities administratively attached to the office; and a current or former commissioner or employee of the State Commission on Judicial Conduct.

Proposed effective: 9-1-25.

Last Action: 5- 9-25 S Recommended for Local/Uncontested Calendar

SB 2063 Parker, Tan(R) Relating to ad valorem tax protests and appeals on the ground of the unequal appraisal of property.

Amends Section 41.43 and 42.26, Tax Code.

Prohibits an appraisal district from presenting, and the appraisal review board and court from considering, evidence of market value of the subject property in an equal and uniform protest or trial

Proposed effective: 1-1-26.

Last Action: 5- 9-25 S First placement on Senate Intent Calendar

SB 2068 Bettencourt, Paul(R) Relating to the tax administration for property tax protests and appeals.

Amends Section 11.48, Tax Code.

Adds to the list of confidential information in exemption applications "the name, age, home address, or home telephone number of a child."

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

SB 2073 Zaffirini, Judith(D) Relating to the authority of an appraisal district to purchase, finance the purchase of, or lease real property or construct or finance the construction of improvements to real property.

Amends Section 6.051, Tax Code.

Adds authority for an appraisal district board to finance the purchase of real property or finance the construction of improvements to real property. Provides that such financing does not require approval of the taxing units.

Provides that, for purchasing and construction transactions that do require taxing unit approval, if a governing body fails to timely act on the proposed transaction, the proposal is treated as if it had been approved by governing body. Current law provides that failure to timely act results in a disapproval.

Proposed effective: 9-1-23.

Last Action: 5- 7-25 H Voted favorably from committee on House Subcommittee on Property Tax Appraisals

SB 2452 Hancock, Kelly(R) Relating to the compensation of the chief appraiser of an appraisal district.

Amends Section 6.05, Tax Code.

Broadens prohibition on a chief appraiser's compensation. Adds that "no portion" of the chief appraiser's compensation can be tied to "the expectation" of an increase in property values.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 9-25 Passed on local calendar
SB 2521 Bettencourt, Paul(R) Relating to notification of the chief appraiser of an appraisal district of the death of a resident of the county in which the district is located and the determination by the chief appraiser.

Amends Section 193.003, Health and Safety Code.

Requires a local registrar for death certificates to prepare a monthly abstract of each death certificate filed with registrar and provide it to the chief appraiser of the county of decedent's residence.

Amends Section 11.43, Tax Code.

Requires a chief appraiser to review death certificate abstract and investigate whether the decedent was allowed an exemption on property that no longer qualifies for the exemption due to the decedent's death and whether an individual qualifies for an exemption on the property as the surviving spouse or a surviving child of the decedent. Requires the chief appraiser to cancel the exemption, if appropriate, and update appraisal records and send notice of same.

Proposed effective: 9-1-25.

Last Action: 4-30-25 S Recommended for Local/Uncontested Calendar

SB 2553 West, Royce(D) Relating to the appraisal for ad valorem tax purposes of property that qualifies for an exemption as a historic or archaeological site.

Amends Section 11.24, Tax Code.

Provides that an owner of property subject to the exemption (historic site exemption) in this section may protest the value of the structure and of the land separately and may protest the allocation of value between the two.

Amends Section 41.41, Tax Code.

Adds the value of land and structure and the allocation between the two for land subject to Section 11.24 to items a property owner may protest to the appraisal review board.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 9-25 S Recommended for Local/Uncontested Calendar

SB 2631 Creighton, Brandon(R) Relating to the deferment of property taxes for certain individuals and the reduction of the eligible age for tax deferral.

Amends Section 33.06, Tax Code.

Reduces the eligibility age to defer taxes from 65 years of age or older to 60.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 4-28-25 S Committee action pending Senate Local Government

DELINQUENT TAXES

HB 1392 Bucy, John(D) Bettencourt, Paul(R) Relating to the postponement of the delinquency date for a payment of ad valorem taxes imposed by a taxing unit if the office of the collector for the taxing unit is closed on the delinquency date.

Amends Section 1.06, Tax Code.

Allows a payment of a tax imposed by a taxing unit to be considered timely if the office of the collector for the taxing unit is closed on the day the tax is due and if paid on the next regular business day.

Proposed effective: 1-1-26.

Last Action: 5-9-25 S Passed on local calendar

HB 1979 Little, Mitch (F)(R) Relating to the payment of certain ad valorem tax refunds.

Amends Section 1.071, Tax Code.

Allows a person to request a refund via a form prescribed by the comptroller's office. Said form directs the refund to be paid to the address specified on the form.

Proposed effective: 9-1-25.

Last Action: 4-21-25 H Committee action pending House Ways and Means

HB 2011 Bell, Cecil(R) Relating to the right to repurchase from a condemning entity certain real property for which ad valorem taxes are delinquent.

Amends Section 21.101(a), Section 21.102, Section 21.1021, and Section 21.103, Property Code.

Establishes the right to repurchase real property acquired through eminent domain if ad valorem taxes are not paid by the condemning entity and become delinquent within the specified time.

Proposed effective: 9-1-25.

Last Action: 5- 10-25 H Reported favorably from committee on House Land and Resource Management

HB 2133 Bhojani, Salman(D) Relating to a one-time credit against the ad valorem taxes imposed by a taxing unit on the first property that a person purchases and qualifies as the person's residence homestead.

Adds Section 31.039, Tax Code.

Allows for a one-time tax credit against the ad valorem taxes imposed on the first property that a person purchases and qualifies as a residence homestead.

Amends Section 403.302, Government Code to add Section (d-2).

Enumerates the effect of the credit as it relates to the taxable value of a school district.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 2742 Vasut, Cody(R) Relating to the split-payment of ad valorem taxes.

Amends Section 31.03, Tax Code.

Provides that if a taxing unit has adopted the split-payment option and mails its tax bills after November 30, one-half of the taxes must be paid before the first day of the next month following the first full calendar month after the date the tax bills are mailed.

Proposed effective: 1-1-26.

Last Action: 5-5-25 S Referred to Senate Committee on Senate Local Government

HB 3199 Craddick, Tom(R) Relating to the requirement that certain ad valorem tax-related notices be delivered to a property owner by certified mail.

Amends Section 33.04(a), Section 33.07(d) and 33.08(c), Tax Code.

Requires that the notices mailed to delinquent taxpayers pursuant to the above sections be delivered via certified mail. Currently, notices may be delivered via regular mail.

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

HB 3581 Dutton, Harold(D) Relating to the period for redeeming the residence homestead of an elderly person sold at an ad valorem tax sale.

Amends Section 34.21 (a)(b), and (c), Section 33.06(c-1), adds Section (d-1), Tax Code. Allows for a person 65 years of age or older, who was an owner of real property subject to a tax sale that was the owner's residence homestead, to redeem the property sold at a tax sale on or before the fourth anniversary of the date the deed is filed of record. The current redemption period is two years from the recording of the deed.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 3710 Darby, Drew(R) Relating to the effect of a tax certificate accompanying a transfer of certain property.

Amends Section 31.08, Tax Code.

Clarifies the conditions under which a taxing unit's lien on property is extinguished when accompanied by a tax certificate that erroneously indicates no delinquent taxes are owed. Extends the application of the Section to a residence homestead where an exemption was misapplied and later canceled.

Adds specific exceptions to the extinguishment of the tax lien, including when property is transferred among certain parties (e.g., family members, employers and employees, parent companies and subsidiaries, or trusts and beneficiaries).

Proposed effective: 9-1-25

Last Action: 4-17-25 H Reported favorably from committee on House Ways and Means

HB 3879 Troxclair, Ellen(R) Relating to restrictions on the levy and use of certain ad valorem taxes and the issuance of certain bonds supported by ad valorem taxes.

Amends Section 26.012, Section 26.05, and Section 26.05, Tax Code.

Provides for an injunction restraining the collection of taxes by a taxing unit if the taxing unit materially deviates from the purpose stated at the time the voters approved a tax rate under the chapter. "Materially Deviate" is defined therein.

Proposed effective: Immediately if it receives a two-thirds vote. Otherwise, 9-1-25.

Last Action: 5- 5-25 H Voted favorably from committee as substituted House Ways and Means

SB 402 Paxton, Angela(R) Relating to the payment of certain ad valorem tax refunds.

Amends Section 1.071, Tax Code.

Allows for a person to request a refund via a form prescribed by the comptroller's office. Said form directs the refund to be paid to the address specified on the form.

Proposed effective: 9-1-25.

Last Action: 5-8-25 H Reported favorably from committee on House Ways and Means

SB 850 Middleton, Mayes(R) Relating to the payment of certain ad valorem tax refunds.

Repeals Sections 31.11(d) and (i), Tax Code. Amends Section 1, Section 11.35(j), Section 11.431(b), Section 11.438(c) Section 11.439(b), Section 31.071, Section 31.071, Section 31.072(g), Section 31.11, Sections 31.112(d) and (e), Section 31.12, Section 41A.10(a), Sections 42.43(b),(c),(d), and (f), Tax Code and Section 2003.913(a), Government Code.

Regarding an application for tax refund, an individual is not required to apply for a refund of taxes if the amount of the refund is at least $1. Requires the collector to refund within 45 days or 60 days, depending on the applicable section. If the collector does not make the refund within the period required by the section, the collector shall include with the refund interest at an annual rate of 12%.

Last Action: 5-12-25 H Meeting set for 9:00 A.M., JHR 140,Ways and Means

SB 1337 Creighton, Brandon(R) Relating to the computation of certain tax penalties and interest.

Amends Section 111.060, Section 111.061, Section 111.064, and Section 151.508, Tax Code.

Amends the calculation of penalty and interest to account for any overpayments of the same tax made by the taxpayer.

Proposed effective: Immediately if it receives a vote of two-thirds. If it does not receive the vote necessary for immediate effect, 9-1-25.

Last Action: 4- 2-25 S Committee action pending Senate Finance

SB 1531 Hinojosa, Chuy(D) Relating to the electronic payment of ad valorem taxes; authorizing a fee.

Amends Sections 31.06(a) and (c), Adds Subsection (a-1), Amends Section 33.011(h), Tax Code. Adds Section 31.062, Tax Code.

Allows for the acceptance of any form of electronic payment of taxes. Electronic payments include payments made by credit card, debit card, and electronic check. Requires that each collector establish a procedure for allowing said payments and that the county website includes information regarding electronic payment methods.

Proposed effective: 1-1-26.

Last Action: 5- 1-25 H Referred to House Committee on House Ways and Means

SB 2173 Parker, Tan(R) Relating to the effect of a tax certificate accompanying a transfer of certain property.

Amends Section 31.08, Tax Code.

Clarifies the conditions under which a taxing unit's lien on property is extinguished when accompanied by a tax certificate that erroneously indicates no delinquent taxes are owed. Extends the application of the Section to a residence homestead where an exemption was misapplied and later canceled.

Adds specific exceptions to the extinguishment of the tax lien, including when property is transferred among certain parties (e.g., family members, employers and employees, parent companies and subsidiaries, or trusts and beneficiaries).

Proposed effective: 9-1-25

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

EXEMPTIONS

HB 9 Meyer, Morgan(R) Bettencourt, Paul(R) Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property a person owns that is held or used for the production of income.

Amends Section 11.145, Tax Code.

Increases the exemption amount from $2,500 to $125,000 of the appraised value for the taxation of tangible personal property. A person is required to render if their opinion is that the value is greater than the exemption amount. The exemption applies to each separate location within a taxing unit and all property in each location is aggregated to determine taxable value. Defines “related business entity” and aggregates the value of property in each location if they are engaged in a “unified business enterprise.”

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25, and if voters approve constitutional amendment November 2025.

Last Action: 5-13-25 S First placement on the Senate Intent Calendar

HB 247 Guillen, Ryan(R) Relating to the taxation of border security infrastructure.

Adds Section 11.38 and amends Section 11.43, Tax Code.

Exempts from taxation the value of real property that arises from installation or construction of border security infrastructure. This includes a wall, barrier, fence, wire, road, trench, technology or apparatus that impedes or surveils movement of persons crossing the border. The improvement must have been installed or constructed under a qualified border security infrastructure agreement or on land that is dedicated by recorded easement. The exemption need not be claimed in subsequent years.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 7-25 S Referred to Senate Committee on Senate Local Government

HB 249 Bernal, Diego(D) Relating to installment payments of ad valorem taxes imposed on residence homesteads in certain counties.

Amends Section 31.031, Tax Code.

Allows payments in quarterly installments for anyone with an exemption under Section 11.13 (including a residence homestead) in counties with a population of more than 1.5 million where more than 70 percent of the population lives in a single municipality.

Proposed effective: 9-1-25.

Last Action: 5- 8-25 S Received in the Senate

HB 255 Guillen, Ryan(R) Relating to the definitions of certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer.

Amends Section 11.16(c), Tax Code.

Expands the definition of "farm products" by adopting the definition used in Section 9.102 of the Business and Commerce Code (which includes crops and aquatic goods, livestock, supplies used in a farming operation, and products of crops or livestock in an unmanufactured state), as well as poultry, eggs, and timber, including standing timber.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025. 2025.

Last Action: 4-29-25 S Referred to Senate Committee on Senate Local Government

HB 511 Bernal, Diego(D) Relating to an exemption from ad valorem taxation of the total appraised value of the residence homestead of an unpaid caregiver of an individual who is eligible.

Amends Section 11.136, Tax Code, and various other sections.

Creates a total exemption for the residence homestead of a caregiver who is providing care to an individual who is on an interest list for long-term services and support under programs such as Medicaid and resides at the caregiver's homestead. Amends Section 11.42(e) so the exemption is received immediately upon qualification and amends Section 26.1125 to pro-rate the tax.

Amends Section 11.43(c) so the exemption, once allowed, need not be claimed in subsequent years.

Amends Section 26.10(c) so the exemption is pro-rated if the exemption terminates during the year.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 3-31-25 H Committee action pending House Ways and Means

HB 851 Schofield, Mike(R) Relating to the determination and reporting of the number of residence homesteads of certain property owners for which the owner is receiving certain ad valorem tax benefits.

Amends Section 11.26, 33.06 and 33.065, Tax Code.

Requires the chief appraiser to determine the number of residence homesteads subject to the tax ceiling under Section 11.26 and requires the comptroller to report the total number of homesteads in the state subject to the tax ceiling. Also requires the chief appraiser to report the number of residence homesteads in school districts which receive a tax deferral under Section 33.06 and 33.065.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 S Referred to Senate Committee on Senate Local Government

HB 972 Noble, Candy(R) Relating to an exemption from ad valorem taxation of a portion of the appraised value of a property other than a residence homestead that is the primary residence of an adult.

Adds Section 11.38, Tax Code.

Creates an exemption that is equal to the amount of the disability exemption for real property that is the primary residence of an adult with an intellectual or developmental disability and is related to the owner within the third degree of consanguinity.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-28-25 S Received in the Senate - Referred to Senate Local Government

HB 982 Wilson, Terry(R) Relating to the authority of a taxing unit other than a school district, county, municipality, or junior college district to establish a limitation on the amount of ad valorem taxes.

Adds Section 11.262, Tax Code.

Requires a tax ceiling on a residence homestead for all taxing units other than a school district, county, municipality or junior college district. The total amount of tax may not be increased on a residence homestead owned by a person who is disabled or over the age of 65. The tax may be increased if improvements are made to the property, other than improvements made to comply with governmental requirements.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

HB 1035 Talarico, James(D) Relating to the criteria for a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility.

Amends Section 11.36, Tax Code.

Allows an exemption for a qualifying child-care facility for a property subject to a net lease under which the lessee pays the base rent and the ad valorem taxes. The term includes a double net lease and a triple net lease.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 4-24-25 H Passed (Vote: Y:102/N: 45)

HB 1243 Guillen, Ryan(R) Relating to the authority of spouses who occupy separate properties as their principal residences to each qualify the property in which they reside as their residence homestead for ad valorem tax purposes.

Amends Section 11.13, Tax Code.

Allows married adults to claim homestead exemptions for different principal residences.

Proposed effective: 9-1-25.

Last Action: 3-17-25 H Committee action pending House Ways and Means

HB 1256 Zwiener, Erin(D) Relating to the authority of a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person's property.

Adds Section 11.325, Tax Code.

Allows a county to adopt an exemption for value that is attributable to the installation of a rainwater harvesting or graywater system.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-28-25 H Voted favorably from committee on House Ways and Means

HB 1367 Jones, Venton(D) Relating to the authority of the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount, of the appraised value.

Amends Section 11.13, Tax Code.

Allows a county to adopt a homestead exemption of a dollar amount not to exceed $100,000.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 H Committee action pending House Ways and Means
HB 1370 Raymond, Richard(D) Relating to an exemption from ad valorem taxation of the amount of the appraised value of real property that arises from the use of xeriscape on the property.

Adds Section 11.321, Tax Code.

Entitles a person an exemption on real property for the appraised value that arises from the use of xeriscape on the property.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 1399 Harris, Cody(R) Nichols, Robert(R) Relating to an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Adds Section 11.162, Tax Code.

Allows an exemption for animal feed that is exempt from sales and use tax if the property is held by the owner for sale at retail.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 9-25 S Passed

HB 1483 Gervin-Hawkins, Barbara(D) Relating to an exemption from ad valorem taxation of the amount of the appraised value of certain residential real property that arises from the installation of energy efficiency-related improvements.

Adds Section 11.272, Tax Code.

Allows an exemption on residential real property for the appraised value of energy efficiency-related improvements if the original constructions was completed before Jan. 1, 2011 and the improvement was installed after Jan. 1, 2026.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-28-25 H Committee action pending House Ways and Means

HB 1608 Garcia, Josey(D) Relating to the adoption of a veterans' land bank program by the Texas State Affordable Housing Corporation.

Amends Section 11.18, Tax Code and adds Section 2306.5622, Government Code.

Creates a veterans' land bank program to be operated by the Texas State Affordable Housing Corporation. Amends the Tax Code to add as a charitable function acquiring, holding and transferring unimproved real property to the land bank program.

Proposed effective: 9-1-2025.

Last Action: 4- 7-25 H Committee action pending House Subcommittee on Defense and Veterans

HB 2032 Campos, Liz(D) Relating to the exemption from ad valorem taxation of part of the appraised value of the residence homestead of a partially disabled veteran or the surviving spouse of such a veteran based on the disability rating of the veteran.

Adds Section 11.136, Tax Code.

Entitles a disabled veteran an exemption on their residence homestead which is equal to their disability rating if the rating is at least 10 percent but less than 100 percent. A surviving spouse is entitled to the exemption if the disabled veteran dies. The exemption is effective as of January 1 of the tax year in which the person qualifies for the exemption.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 2508 Turner, Chris(D) Relating to an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a veteran who died as a result of a qualifying condition or disease.

Adds Section 11.136, Tax Code.
Entitles the surviving spouse of a veteran who dies of a qualifying condition or disease to an exemption of the total appraised value of the surviving spouse's residence homestead if the spouse has not remarried. Provides that the surviving spouse may qualify of a property that is purchased later in the amount of the exemption of the first property.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 1-25 S Referred to Senate Committee on Senate Local Government

HB 2525 Darby, Drew(R) Paxton, Angela(R) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services to persons who are at least 62 years of age.

Amends Section 11.18(d), Tax Code.

Adds as a charitable function an organization that provides charitable housing and services in an amount that is not less than four percent of the charitable organization's net revenue. The organization must have been in existence for at least 20 years or be in common control with such an organization. "Charitable housing and services" means housing and various services designed to meet the needs of persons 62 years of age or older.

Proposed effective: 1-1-26.

Last Action: 5- 7-25 S Passed (Vote: Y: 30/N: 1)

HB 2723 Cunningham, Charles(R) West, Royce(D) Relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

Amends Section 11.43, Tax Code.

Requires the chief appraiser to grant an exemption for a cemetery if the owner does not apply for the exemption, but the chief appraiser knows or should know based on a reasonable inspection of the property that it is a property described by Section 11.178 and the owner of the property is not identifiable.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 S Passed

HB 3637 Troxclair, Ellen(R) Relating to the authority of a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person's property.

Adds Section 11.325, Tax Code.

Allows a county to adopt an exemption for value that is attributable to the installation of a rainwater harvesting or graywater system.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 10-25 H Set on House Calendar

HB 4060 Pierson, Katrina (F)(R) Relating to a local option exemption from ad valorem taxation by a taxing unit of all or part of the appraised value of the residence homestead of a peace officer employed by the taxing unit.

Amends Section 11.13, Tax Code.

Allows a taxing unit to adopt an exemption on the residence homestead of a peace officer who is employed by a taxing unit. The exemption will be 20 percent if the individual has been employed by the taxing unit as a peace officer for at least 5 years and less than 10 years; 40 percent if employed at least 10 years but less than 15 years; 60 percent if employed at least 15 years but less than 20 years; 80 percent if employed for at least 20 years but less than 25 years; 100 percent if employed for 25 years or more.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

HB 4083 Button, Angie Chen(R) Relating to an exemption from ad valorem taxation of certain perishable inventory held for sale at retail.

Adds Section 11.38, Tax Code.

Entitles a person to an exemption of the value of the tangible personal property that is perishable inventory held for sale at retail. Defines "perishable inventory" as a food or food product that may spoil, including fresh produce, fresh and processed meats, dairy products, bakery products, eggs and others.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-28-25 H Committee action pending House Ways and Means

HB 4240 Vasut, Cody(R) Relating to the exemption from ad valorem taxation of property of a charitable organization that provides financial support for medical care at certain institutions of higher education.

Amends Section 11.18, Tax Code.

Adds as a charitable function an organization that provides financial support for medical care at an institution of higher education.

Proposed effective: 1-1-26.

Last Action: 5- 6-25 H Reported favorably from committee on House Ways and Means

HB 4580 Harless, Sam(R) Relating to the exemption from ad valorem taxation of property of a charitable organization that provides financial support for promoting agriculture, supporting Texas youth and providing educational support.

Adds Section 11.186, Tax Code.
Exempts real and personal property owned by a nonprofit corporation which is organized for charitable, educational and scientific purposes and used for promoting agriculture, supporting Texas youth and providing education support within the community, in a county with a population of more than 3.3 million.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 H Reported from committee as substituted House Ways and Means

HB 4752 Landgraf, Brooks(R) Relating to the eligibility of a charitable organization for an exemption from ad valorem taxation of the organization's property if the organization provides for the organized solicitation and collection.

Amends Section 11.18 Tax Code.

Removes as a charitable organization one that is affiliated with a state or national organization that authorizes, approves or sanctions volunteer charitable fundraising organizations.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 S Received in the Senate

HB 5478 Kerwin, Helen (F)(R) Relating to the exemption from ad valorem taxation of property owned by an organization engaged primarily in performing charitable functions.

Amends Section 11.184, Tax Code.

Removes the requirement that the exemption for a charitable organization is removed after the end of the fifth year. The exemption will expire if the organization no longer owns the property or the comptroller determines that the organization no longer qualifies.

Proposed effective: 1-1-26.

Last Action: 5- 7-25 H Voted favorably from committee as substituted House Ways and Means

HJR 1 Meyer, Morgan(R) Bettencourt, Paul(R) Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to increase the exemption for taxation of personal property to $125,000.
Last Action: 5- 13-25 S First placement on Senate Intent Calendar

HJR 67 Bernal, Diego(D) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation the total assessed value of the residence homestead of an unpaid caregiver of an individual.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt the residence homestead of an unpaid caregiver for an individual who is disabled.

Last Action: 3-31-25 H Committee action pending House Ways and Means

HJR 72 Noble, Candy(R) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt a portion of the market value of property that is the primary residence of an adult who has an intellectual or physical disability and is related to the owner within the third degree of consanguinity.

Last Action: 4-29-25 S Referred to Senate Committee on Senate Local Government

HJR 73 Wilson, Terry(R) Proposing a constitutional amendment to authorize a limitation on the total amount of ad valorem taxes that a political subdivision other than a school district.

Proposes an amendment to Article VIII of the Texas Constitution to allow a political subdivision, other than a school, county, city or town or junior college district, to set a tax ceiling of the residence homestead of a person who is over the age of 65 or disabled. Requires the governing body to call an election to set a ceiling if it receives a petition signed by five percent of the registered voters.

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

HJR 83 Raymond, Richard(D) Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt the value of an improvement to real property if the primary purpose was to comply with the Americans with Disabilities Act.

Last Action: 4- 8-25 H Returned to full committee without amendments House Subcommittee on Property Tax Appraisals

HJR 96 Jones, Venton(D) Proposing a constitutional amendment authorizing the commissioners court of a county to adopt an exemption from ad valorem taxation by the county of a portion, expressed as a dollar amount.

Proposes an amendment to Article VIII of the Texas Constitution to allow a county to exempt part of the appraised value of a residence homestead, expressed as a dollar amount not to exceed $100,000.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HJR 97 Raymond, Richard(D) Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation of the amount of the market value of real property that arises from the use of xeriscape.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt the portion of market value of real property that arises from the use of xeriscape on the property.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HJR 99 Harris, Cody(R) Nichols, Robert(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt tangible personal property that consists of animal feed held by the owner for sale at retail.

Last Action: 5- 9-25 S Passed

HJR 102 Gervin-Hawkins, Barbara(D) Proposing a constitutional amendment to authorize the legislature to provide for an exemption from ad valorem taxation related to the installation of energy efficiency-related improvements.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt the portion of the market value of residential property that arises from the installation of an energy efficiency-related improvement.

Last Action: 4-28-25 H Committee action pending House Ways and Means

HJR 119 Campos, Liz(D) Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to provide that a partial disabled veteran is entitled to an exemption of the market value of the veteran's residence homestead that is equal to the percentage of the disability.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HJR 133 Turner, Chris(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.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to grant a total exemption of the residence homestead of a surviving spouse of a veteran who dies of a condition or disease that is presumed under federal law to be service-connected.

Last Action: 4-29-25 S Referred to Senate Committee on Senate Local Government

SB 32 Bettencourt, Paul(R) Relating to an exemption from ad valorem taxation of a portion of the appraised value of tangible personal property that is held or used for the production of income and a franchise tax credit for the payment of certain.

Amends Section 11.145, Tax Code.
Increases the exemption for tangible personal property from $2,500 to $25,000. A person who leases personal property is entitled to an exemption in the same amount. Property at the same situs which is owned by related business entities is aggregated. A related business entity is an entity which engages in a common business enterprise with at least one other business entity, owns property that is held or used for production of income as part of the common business enterprise, and is located at the same physical address. Adds Section 25.14 to define "inventory" which will be listed separately from other tangible personal property. Amends Section 31.01 to show separately the amount of tax imposed on a person's inventory.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-22-25 H Referred to House Committee on House Ways and Means

SB 994 Nichols, Robert(R) Relating to an exemption from ad valorem taxation of tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

Adds Section 11.162, Tax Code.

Allows an exemption for animal feed that is exempt from sales and use tax if the property is held by the owner for sale at retail.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-14-25 S Committee action pending Senate Local Government

SB 1237 Paxton, Angela(R) Relating to the exemption from ad valorem taxation of certain property owned by a charitable organization that is engaged in providing housing and related facilities and services.

Amends Section 11.18(d), Tax Code.

Adds as a charitable function an organization that provides charitable housing and services or a retirement community for persons age 62 or older in an amount that is not less than four percent of the charitable organization’s net revenue. Provides that to be entitled to this exemptions, the organization must have been in existence for at least 20 years or be under common control with an organization that has. Adds definition of "charitable housing and services"

Proposed effective: 1-1-26.

Last Action: 4-29-25 S Recommended for Local/Uncontested Calendar

SB 1633 Campbell, Donna(R) Relating to the authority of a county commissioners court to adopt an exemption from ad valorem taxation by each taxing unit that taxes the property of the portion of the appraised value of a person's property.

Adds Section 11.325, Tax Code.

Allows a county to adopt an exemption for value that is attributable to the installation of a rainwater harvesting or graywater system.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 4-28-25 S Committee action pending Senate Local Government
SB 1920 West, Royce(D) Relating to the requirement that a person submit an application for an exemption from ad valorem taxation for certain property used for human burial.

Amends Section 11.43, Tax Code.

Requires the chief appraiser to grant an exemption for a cemetery if the owner does not apply for the exemption, but the chief appraiser knows or should know, based on a reasonable inspection of the property, that it is a property described by Section 11.17 and the owner of the property is not identifiable.

Proposed effective: 1-1-26.

Last Action: 4-28-25 H Referred to House Committee on House Ways and Means

SB 2520 Bettencourt, Paul(R) Relating to the calculation of the limitation on the total amount of ad valorem taxes imposed by a school district on the residence homestead of an individual who is elderly or disabled.

Amends Section 11.26, Tax Code.

Limits the amount of the tax ceiling to the amount as adjusted under Section 26.11(a-10) or the amount imposed in the tax year following the first year of qualification of the owner's homestead as calculated without regard to the tax ceiling limitation, whichever is less. This is intended only to clarify the existing law.

Proposed effective: 1-1-26.

Last Action: 5-9-25 S Passed on local calendar

SB 2907 West, Royce(D) Relating to an exemption from ad valorem taxation of certain perishable inventory held for sale at retail.

Adds Section 11.38, Tax Code.

Entitles a person to an exemption of the value of the tangible personal property that is perishable inventory held for sale at retail. Defines "perishable inventory" as a food or food product that may spoil, including fresh produce, fresh and processed meats, dairy products, bakery products, eggs and others.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 S Committee action pending Senate Local Government

SJR 2 Bettencourt, Paul(R) Proposing a constitutional amendment to increase the amount of the exemption of residence homesteads from ad valorem taxation by a school district.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to increase the homestead exemption for school districts to $140,000.

Last Action: 5- 5-25 H Voted favorably from committee on House Ways and Means

SJR 46 Nichols, Robert(R) Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.
Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to exempt tangible personal property that consists of animal feed held by the owner for sale at retail.

Last Action: 4-14-25 S Committee action pending Senate Local Government

SJR 60 Campbell, Donna(R) Proposing a constitutional amendment to authorize the commissioners court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property portion of the assessed value.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to authorize counties to exempt value that is attributable to the installation of a rainwater harvesting or graywater system.

Last Action: 4-28-25 S Committee action pending Senate Local Government

SCHOOL FUNDING

HB 2 Buckley, Brad(R) Relating to public education and public school finance.

Amends various sections of the Education Code.

Article I – Changes of funding/finance. Provides for small increases of per student allotments for Charter schools and Public Schools. Increases/changes in allotment for: teacher incentives; teacher designations, fine arts, high school advising. Provides additional aid for schools with 5% decline in ADA, and increased rentals/insurance in Regions 1-5. Provides Change in funding for schools that fail PVS. Renewal/change in hold harmless for additional homesteads, loss due to ceiling re-calculation, and MCR reduction.

Article II – Teachers/Employees. Provides restrictions as to employment of uncertified teachers of $1,000 per teacher who earns certification after employment and remains employed. TEA may collect data for use in teacher retainment and recruitment and teacher time study. Provides for grants to hire retired teachers, additional allotments to teachers who complete a literacy or mathematics achievement academy or participate in a Preservice Partnership program for teachers.

Article III – Special Education. TEA must develop rules to insure/monitor compliance with Federal rules as to special education and approve/publish a list of approved providers. Each governing body meet annually to examine special education performance/compliance. TEA shall develop rules as to certain types of disabilities (autism, hearing or sight impairment, etc.) and administer grants for certain disability services.

Committee Substitute adopts the above with the following changes: removes requirement for High School Advising program and the High School Advising allotment; adds a grant to promote parental engagement; reduces state aid by difference between amount necessary to make bond payments and the state aid plus school I&S revenue; changes in basic allotment to at least $6,500 times Guaranteed Yield Increment Adjustment calculated annually; slight changes to allotments for Small to Medium School Districts; and additional State Adjustment to ensure Minimum Funding.

Proposed effective 9-1-25, immediately if passed by a 2/3 vote, except for Education Code 21.0032 and 29.008 which are effective 9-1-26.

Last Action: 4-23-25 S Referred to Senate Committee on Senate Education K-16

HB 3 Buckley, Brad(R) Relating to the establishment of an education savings account program.
Amends Chapter 29, Education Code.

Creates an Education Savings Account Program. The Program is to be funded by appropriations or transfers from the General Fund as well as donations and interest/investments from Fund money. The Comptroller may certify no more than five organizations as educational assistance organizations to assist with administering the program and as authority to approve or remove educational service providers and vendors of educational services. The chapter also defines eligibility for the program as well as which educational expenses can be covered by the program. Certain expenses for home-schooled children are also eligible.

Proposed effective: 9-1-25; immediately if passed by a 2/3 vote.

Last Action: 3-12-25 H Committee action pending House Public Education

HB 4 Buckley, Brad(R) Relating to the assessment of public school students, public school accountability and actions, and proceedings challenging the operations of the public school system.

Amends various sections of the Education Code.

Allows TEA and the Commissioner the authority to design, redesign, implement, and enforce instructionally supportive assessment instruments to be used across the state.

Proposed effective: 9-1-25; immediately if passed by a 2/3 vote.

Last Action: 5-8-25 H Reported favorably from committee as substituted House Public Education

HB 8 Meyer, Morgan(R) Relating to a reduction in the maximum compressed tax rate of a school district.

Amends Section 48.2554, Education Code.

Reduces the maximum compressed tax rate of a school district by $0.0331 per $100 of property value. If the reduction causes a district's maximum compressed rate to fall below 90% of another district's rate, the lower rate is adjusted upward to this threshold.

Proposed effective: 9-1-25.

Last Action: 3-19-25 H Reported favorably from committee on House Ways and Means

HB 1939 Meyer, Morgan(R) Relating to a credit for prepayment of the amount required to be paid by a school district for the purchase of attendance credit under the public school finance system.

Adds Section 49.1541, Education Code.

Reduces the total amount for a school district to purchase attendance credit by four percent if a school district elects to pay for attendance credit as outlined in Section 49.154(a)(2) and completes the payment by February 15 of the relevant school year.

Proposed effective: 9-1-25

Last Action: 5-7-25 H Reported favorably from committee on House Public Education

SB 2 Creighton, Brandon(R)Buckley, Brad(R) Relating to the establishment of an education savings account program.

Amends Chapter 29, Education Code.

Creates an Education Savings Account Program. The Program is to be funded by appropriations or transfers from the General Fund as well as donations and interest/investments from Fund money. The Comptroller may certify no more than five organizations as educational assistance organizations to assist with administering the program and as authority to approve or remove educational service providers and vendors of educational services. The chapter also defines eligibility for the program as well as which educational expenses can be covered by the program. Program participants enrolled in an accredited private school can receive funds up to $10,000 per child or $11,500 if the child is disabled. Engrossed by Senate.

House Committee Substitute made the following changes: limits appropriation for program to $1 billion, allows certain priorities and expansions to eligibility to siblings of children already participating; allows program funds to be spent on online courses or programs; mandates transfer of funds into child's account equal to 85% of estimated average school funding per student or, if a child with disability, amount necessary to implement an individualized education program for that child; and requires a school district/charter school to do an assessment/evaluation upon request for from any parent of any unenrolled child to determine eligibility for special education services and if so eligible to develop an individualized education program for that child.

Proposed effective: 9-1-25, immediate upon 2/3 vote.

Last Action: 9- 1-25 G Earliest effective date

SB 4 Bettencourt, Paul(R) Relating to an increase in the amount of the exemption of residence homesteads from ad valorem taxation by a school district and the protection of school districts against certain losses in local revenue.

Amends Section 11.13, Tax Code.

Increases the homestead exemption for school districts from $100,00 to $140,000.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25, and if voters approve constitutional amendment November 2025.

TRUTH AND TAXATION

HB 30 Troxclair, Ellen(R) Relating to the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate that exceeds the voter-approval tax rate.

Amends Section 26.042, Tax Code.

Modifies tax rate calculations and adjustments for disaster response. If a taxing unit other than a school district or special taxing unit is located in an area declared a disaster in the current year by the governor or by the president of the United States and at least one person is granted a disaster exemption provided by Tax Code 11.35, the taxing unit may direct the TNT designee to calculate the unit's voter-approval tax rate as the lesser of 1) the voter-approval tax rate calculated in the manner provided for a special taxing unit (8% multiplier, no UIR), or 2) according to a formula that adds a "disaster relief rate" to the unit's voter-approval tax rate. The disaster relief would be calculated according to the following formula: DISASTER RELIEF RATE = (DISASTER RELIF COST) / (CURRENT TOTAL VALUE – NEW PROPERTY VALUE)

Defines the types of costs that can be included as a disaster related expense and how those estimates are to be made.

Repeals 26.042(d), Tax Code.

Eliminates the authority of a taxing unit, other than a school district, to adopt a tax rate that exceeds the voter-approval tax rate without an election in the year following the year in which a disaster occurs.

Proposed effective: 1-1-26.

Last Action: 5- 8-25 S Received in the Senate

HB 195 Plesa, Mihaela(D) Relating to the dissemination of certain school district ad valorem tax-related information.

Amends Section 26.17, Tax Code.

Requires the chief appraiser to include additional information on the appraisal district's 26.17 property tax database locator website for schools that have local revenue in excess of entitlement.

Requires the chief appraiser to include the percentage of M&O taxes paid to purchase attendance credits (recapture) and the percentage of M&O taxes retained by the school district along with the following statement: "For the current tax year, (name of school district) is estimated to pay (percentage described by Subdivision (1) for applicable school district) of local property tax collections to the state as recaptured local taxes and (percentage described by Subdivision (2) for applicable school district) is estimated to remain in (name of school district) for the maintenance and operations of the district."

Proposed effective: 1-1-26.

Last Action: 4- 3-25 S Referred to Senate Committee on Senate Local Government

HB 240 Swanson, Valoree(R) Relating to the quorum requirement for a tax levy vote in certain counties.

Amends Section 81.006, Local Government Code.

Increases the required number of county commissioners that must be present at a meeting for a county to levy a tax. In counties with a population that exceeds 3.3 million, a county tax may only be levied at a meeting where five members of the court are present or where four members of the court are present if the absent member submits a written notice of absence for illness or good cause before the meeting is convened.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 4-21-25 H Subcommittee action pending House Subcommittee on County Government

HB 2615 Harris, Cody(R) Relating to publication of public improvement district service plans and assessments on certain public Internet websites.

Amends Section 372.013, Local Government Code.

Requires municipality or county that updates a service plan for a public improvement district to post a copy of the service plan on the Internet website maintained or used by the municipality or county for the purposes of Section 26.18, Tax Code.

Amends Section 372.016, Local Government Code.

Adds the word "proposed" before "assessment roll" for assessments for district improvements.

Amends Section 372.016, Local Government Code.

Requires that, when a governing body levies an assessment for an improvement, it shall submit an assessment roll for each public improvement district to the appraisal district stating the total assessment levied against each parcel, the amount of the annual assessment and the amount of each periodic installment, if applicable. Requires the governing body to submit an updated assessment roll if the governing body makes a supplemental assessment or a reassessment or new assessment under Section 372.020. Requires assessment rolls to be in an electronic format that can be electronically incorporated into the property tax database maintained by each appraisal district under Section 26.17, Tax Code.

Amends Section 26.17, Tax Code.

Requires tax database to include, for each public improvement district in which property is located, the name of the district, the total assessment levied against the property, the amount of the annual assessment, and, if applicable, the amount of each periodic installment.

Proposed effective: 1-1-26.

Last Action: 5- 2-25 H Laid on the table - subject to call - see SB 1106

HB 3093 Villalobos, Denise (F)(R) Hinojosa, Chuy(D) Relating to the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an appraisal review board.

Amends Section 5.07, Tax Code.

Requires tax rate calculation forms prescribed by comptroller to be capable of including the addendum to the forms added by proposed amendment to Section 26.04.

Amends Section 26.012, Tax Code.

Defines "affected taxing unit" as a taxing unit located wholly or partly in a county located on the Gulf of Mexico with a population off less than 500,000. Defines "anticipated substantial litigation" as an appeal under Chapter 42 that is filed or anticipated to be filed by an owner or associated business entity of an owner of one of the 20 parcels of property that had the highest taxable value in the preceding year and has a current value that exceeds 125% of the amount of the uncontested taxable value of the property. Defines "associated business entity." Defines "contested taxable value" as the difference between the current year taxable value of a property and the taxable value asserted by the property owner in a Chapter 42 appeal (or a good faith determination of the taxable value the owner will assert in an appeal if one has not yet been filed). Defines "current year taxable value" as the taxable value stated in an ARB order (or 25.19 notice, if no ARB order has yet been issued). Defines "uncontested taxable value" as the portion of the taxable vale that is not contested taxable value.

Amends Section 26.012(6), Tax Code.

Provides that "current total value" for affected taxing units excludes contested taxable value of property that is attributable to anticipated substantial litigation.

Amends Section 26.04, Tax Code.

Requires that, if "contestable taxable value" is excluded from the calculations, the tax rate calculation forms include as an addendum documentation that supports the exclusion and (each statement submitted to the designated officer or employee under proposed amendment to Section 41.48(c)(2).

Amends Section 26.16, Tax Code.

Requires addendum added under Section 26.04 to be posted on the website with the rest of the tax rate calculation information and forms.

Amends Section 26.17, Tax Code.

Requires addendum added under Section 26.04 to be incorporated into the database and requires chief appraiser to make the addendum available to the public.

Adds Section 41.48, Tax Code.

Requires a chief appraiser to notify, by July 1, each owner of property in the district that had a taxable value in the preceding tax year that was one of the 20 highest in the appraisal district that the owner may have to comply with the requirements of this section and notify each taxing unit of each such owner who owns property in that taxing unit. Requires each such owner to notify each taxing unit of the uncontested taxable value of property involved in anticipated substantial litigation (as defined by 26.12, above) and a written statement that the owner intends to pay the tax due on the uncontested taxable value. Provides a deadline for submitting the information of the earlier of August 7 or the 21st day after the first hearing regarding a protest of any property included in the anticipated substantial litigation.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5-9-25 S Passed on Local Calendar

HB 4847 Hunter, Todd(R) Relating to the dissemination of certain school district ad valorem tax-related information.

Amends Section 26.17, Tax Code.

Requires appraisal district tax rate database locator website to include information about school district recapture.

For school districts with local revenue in excess of entitlement, the 26.17 tax rate database website shall include the percentage of local maintenance and operations taxes the school is required to pay to the state by purchasing attendance credits and the percentage of local maintenance and operations taxes retained by the district, along with the following statements:

"How do your property taxes fund public education? The Texas Legislature sets the level of funding per student that school districts are entitled to retain for the maintenance and operations of the district. This funding comes first from local property taxes and then from the state's general revenue. After (name of school district) collects the funds attributable to the district's local tax collections for maintenance and operations, the state makes up the difference to meet the funding level set by the Texas Legislature. Since the local tax collections in (name of school district) exceed its state entitlement, (name of school district) is required to reduce its local revenue level, which it has chosen to do by paying a portion of its local tax collections as recapture to the state. The recaptured funds contribute to the state's overall education funding pool and are used to help balance the funding each school district receives. By recapturing funds from school districts, the state reduces the amount of money it needs to allocate directly to districts not required to reduce their local revenue level, freeing up additional resources to fund other state priorities. This can create budgetary savings for the state.

Where do your property taxes go? (name of school district) is required to pay (percentage described by Subdivision (1) for applicable school district) of local tax collections to the state. Recaptured local taxes sent to the state reduce the demand for other state revenue that would be required for the state to contribute to public education through the Foundation School Program."

Proposed effective: 1-1-26.

Last Action: 5-12-25 H Set on the House Calendar

HB 4979 Munoz, Sergio(D) Relating to the calculation of the voter-approval tax rate of certain junior college districts.

Amends Section 26.012, Tax Code.

Defines "special junior college district" as a junior college whose service area and taxing district boundaries are identical and that is located in at least one county adjacent to an international border."

Amends Sections 26.04, 26.0412, and 26.075, Tax Code.

Modifies tax rate calculations so that applicable junior college districts calculate tax rates and provide truth-in-taxation notices like most other taxing units (using a 3.5 percent multiplier) rather than a special taxing unit (using an 8% multiplier) and makes conforming changes to tax rate calculations for applicable junior college districts in a disaster area.

Proposed effective: 1-1-26.

Last Action: 5- 7-25 H Voted favorably from committee on House Ways and Means

HB 5444 Troxclair, Ellen(R) Relating to the authority of the governing body of a school district to adopt an ad valorem tax rate that exceeds the district's voter-approval tax rate.

Amends Section 26.042, Tax Code.

Prohibits governing body of a school district from adopting an emergency tax rate in a disaster area for a tax year in which the governing body previously adopted a tax rate that exceeded the district's voter-approval tax rate, an election was held on the rate, and the voters did not approve the increased rate.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 H Laid on the table - subject to call - see SB 1502

HB 5596 Leo-Wilson, Terri(R) Relating to the calculation of the voter-approval tax rate for certain municipalities that receive municipal hotel occupancy tax revenue.

Amends Sections 26.012, 26.04, 26.041, Tax Code.

Reduces the voter-approval-tax rate and makes conforming changes to remove "misspent hotel occupancy revenue" from the tax rate calculation of an "eligible coastal community" which is defined as a municipality described by Section 351.001(3)(A) that has created a park board of trustees under Section 306.011, Local Government Code.

Proposed effective: 1-1-26.

Last Action: 4-29-25 H Reported from committee as substituted House Ways and Means

SB 533 Sparks, Kevin (F)(R) Relating to the election date for the authorization of the issuance of bonds or a tax increase.

Adds Section 41.0051, Election Code.

Requires an election for the issuance of bonds or other debt or a tax increase to be held on the November uniform election date. Prohibits a bond or tax rate election from being held as an emergency election and provides controlling authority in the event of conflicting law.

Proposed effective: 9-1-25.

Last Action: 4- 9-25 H Referred to House Committee on House Pensions/Investments/Financial Services

SB 1023 Bettencourt, Paul(R) Troxclair, Ellen(R) Relating to the calculation of certain ad valorem tax rates.

Amends Sections 5.07, 26.03, and 26.04, Tax Code.

Requires Truth-In-Taxation rate calculation worksheets to be capable of including a hyperlink to the underlying source data and requires designated officer or employee calculating tax rates to link source data to calculation worksheets.

Requires taxing units that participate in reinvestment zone(s) and pay into tax increment fund(s) to separately calculate Truth-In-Taxation adjustments for each reinvestment zone in which the taxing unit participates.

Proposed effective: 1-1-26.

Last Action: 5-9-25 H Reported favorably from committee on House Ways and Means

SB 1052 Hinojosa, Chuy(D) Relating to the calculation of certain ad valorem tax rates of a taxing unit for a year in which a property owner provides notice that the owner intends to appeal an order of an appraisal review board.

Amends Section 5.07, Tax Code.

Requires the tax rate calculation forms prescribed by comptroller to be capable of including the addendum to the forms added by proposed amendment to Section 26.04.

Amends Section 26.012, Tax Code.

Defines "affected taxing unit" as a taxing unit locate wholly or partly in a county located on the Gulf of Mexico with a population off less than 500,000. Defines "anticipated substantial litigation" as an appeal under Chapter 42 that is filed or anticipated to be filed by an owner or associated business entity of an owner of one of the 10 parcels of property that had the highest taxable value in the preceding year. Defines "associated business entity." Defines "contested taxable value" as the difference between the ARB order (or 25.19 notice, if no ARB order has yet been issued) and the taxable value asserted by the owner. Defined "uncontested taxable value" as the portion of the taxable value that is not contested taxable value.

Amends Section 26.012(6), Tax Code.

Provides that “current total value” for taxing unite does not include the contested value of property that is included as part of anticipated substantial litigation.

Amends Section 26.04, Tax Code.

Requires that, if “contestable taxable value” is excluded from the calculations, the tax rate calculation forms include as an addendum documentation that supports the exclusion and (each statement submitted to the designated officer or employee under proposed amendment to Section 41.48(c)(2).

Amends Section 26.16, Tax Code.

Requires the addendum added under Section 26.04 to be posted on the website with the rest of the tax rate calculation information and forms.

Amends Section 26.17, Tax Code.

Requires addendum added under Section 26.04 to be incorporated into the database and requires chief appraiser to make the addendum available to the public.

Adds Section 41.48, Tax Code.

Requires chief appraiser to notify, by July 1, each owner of property in the district that had a taxable value in the preceding tax year that was one of the 10 highest in the appraisal district that the owner may have to comply with the requirements of this section and notify each taxing unit of each such owner who owns property in that taxing unit. Requires each such owner to notify each taxing unit of the uncontested taxable value of property involved in anticipated substantial litigation (as defined by 26.12, above) and a written statement that the owner intends to pay the tax due on the uncontested taxable value. Provides a deadline for submitting the information of the earlier of August 7 or the 21st day after the first hearing regarding a protest of any property included in the anticipated substantial litigation

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 4-14-25 S Committee action pending Senate Local Government

SB 1106 Parker, Tan(R)Harris, Cody(R) Relating to publication of public improvement district service plans and assessments on certain public Internet websites.

Amends Section 372.013, Local Government Code.
Requires municipality or county that updates a service plan for a public improvement district to post a copy of the service plan on the Internet website maintained or used by the municipality or county for the purposes of Section 26.18, Tax Code.

Amends Section 372.016, Local Government Code.

Adds the word “proposed” before “assessment roll” for assessments for district improvements.

Amends Section 372.016, Local Government Code.

Requires that, when a governing body levies an assessment for an improvement, it shall submit an assessment roll for each public improvement district to the appraisal district stating the total assessment levied against each parcel, the amount of the annual assessment and the amount if each periodic installment, if applicable. Requires the governing body to submit an updated assessment roll if the governing body makes a supplemental assessment or a reassessment or new assessment under Section 372.020. Requires assessment rolls to be in an electronic format that can be electronically incorporated into the property tax database maintained by each appraisal district under Section 26.17, Tax Code.

Amends Section 26.17, Tax Code.

Requires tax database to include, for each public improvement district in which property is located, the name of the district, the total assessment levied against the property, the amount of the annual assessment, and, if applicable, the amount of each periodic installment.

Proposed effective: 1-1-26.

Last Action: 5- 5-25 H Passed (Vote: Y:136/N: 0)

SB 1449 Bettencourt, Paul(R) Relating to the repeal of provisions authorizing certain taxing units in the year following the year in which a disaster occurs to adopt an ad valorem tax rate that exceeds the voter-approval tax rate.

Amends Section 26.042, Tax Code.

Modifies disaster tax rate calculations for taxing units other than school districts and special taxing units. If an applicable taxing unit is in an area declared a disaster and at least one person has been granted a disaster exemption under 11.35, the governing body of the taxing unit may direct the TNT designee to calculate the voter-approval tax rate of the taxing unit pursuant to this section. Defines "disaster debris cost" as a taxing unit's share of the cost to remove debris or wreckage in the taxing unit as determined by an estimate made under 42 U.S.C. Section 5173.

Defines "disaster debris rate" as: DISASTER DEBRIS RATE = (DISASTER DEBRIS COSST) / (CURRENT TOTAL VALUE – NEW PROPERTY VALUE)

Modifies Voter-Approval Tax Rate to the following formula if an estimate to remove debris or wreckage has been made under 42 U.S.C. Section 5173: VOTER-APPROVAL TAX RATE = (NO-NEW-REVENUE M&O RATE x 1.035) + (CURRENT DEBT RATE + UNUSED INCREMENT RATE + DISASTER DEBRIS RATE).

If a debris removal estimate has not been made, the governing body of the taxing unit may direct the TNT designee to calculate the Voter-Approval Tax Rate in the manner provided for a special taxing unit (8% multiplier).

Repeals Section 26.042(d).

Eliminates authority of a taxing unit in a disaster area to adopt a rate that exceeds the Voter-Approval Tax Rate without an election in the year following the year in which a disaster occurs.

Proposed effective: 1-1-26.

Last Action: 5- 6-25 S Placed on the Senate Calendar for

SB 1453 Bettencourt, Paul(R) Relating to the current debt rate and tax rate of a taxing unit for ad valorem tax purposes.

Amends Section 44.004, Education Code.

Changes the notice of public meeting to discuss and adopt the budget and the proposed tax rate of a school district to include "the minimum dollar amount required to be paid to service the district's debt," rather than "the amount required to service the district's debt."

Amends Section 26.012, Tax Code.

Defines "Current debt service" as "the minimum dollar amount required to be expended for debt service for the current year."

Amends Section 26.04, Tax Code.

Adds to the information to be posted on taxing unit's website, "the minimum dollar amount of principal and interest required to be paid to service the taxing unit's debts in the next year from property tax revenue," rather than just the amount of principal.

Amends Section 26.05, Tax Code.

Provides that a taxing unit seeking to approve a tax rate in excess of Section 2.05(a)(1), may do so only if the motion to approve states the rate under Section (a)(1); the proposed rate, the difference between the proposed rate and the (a)(1) rate, and the purpose for which the excess revenue from the proposed rate will be used. Requires that the motion be passed by at least 60 percent of the members of the governing body.

Proposed effective: 1-1-26.

Last Action: 5-12-25 H Meeting set for 9:00 A.M., JHR 140, House Ways and Means

SB 1502 Bettencourt, Paul(R) Relating to the authority of the governing body of a school district to adopt an ad valorem tax rate that exceeds the district's voter-approval tax rate.

Amends Section 26.042, Tax Code.

Prohibits the governing body of a school district from adopting an emergency tax rate in a disaster area for a tax year in which the governing body previously adopted a tax rate that exceeded the district's voter-approval tax rate, an election was held on the rate, and the voters did not approve the increased rate.

Proposed effective: 1-1-26.

Last Action: 5- 9-25 H Passed to third reading

SB 2529 Bettencourt, Paul(R) Relating to the vote required by the governing body of a taxing unit to adopt an ad valorem tax rate that exceeds the voter-approval tax rate or authorize the issuance of tax bonds.

Adds Section 1253.004, Government Code.

Prohibits a taxing unit from issuing general revenue bonds without a supermajority vote of 60 percent of the governing body.

Adds Section 26.0502, Tax Code.

Requires a 75 percent supermajority vote of the governing body of a taxing unit to adopt a tax rate that exceeds the voter-approval tax rate for the tax year following a tax year in which a proposition to approve a tax rate that exceeds the voter-approval tax rate was not approved by the voters in an election.

Adds Section 49.23604, Water Code.

Requires a 75 percent supermajority vote of the governing body of a water district to adopt a tax rate that exceeds the equivalent of a water district's voter-approval tax rate for the tax year following a tax year in which a proposition to approve the water district's tax rate was not approved by the voters in an election.

Proposed effective: 1-1-26.

Last Action: 5- 8-25 H Referred to House Committee on House Ways and Means

SB 2532 Middleton, Mayes(R) Relating to the calculation of the voter-approval tax rate for certain municipalities that receive municipal hotel occupancy tax revenue.

Amends Sections 26.012, 26.04, 26.041, Tax Code.

Reduces the voter-approval-tax rate and makes conforming changes to remove "misspent public money" from the tax rate calculation of an "eligible coastal community" which is defined as a municipality described by Section 351.001(3)(A) that has created a park board of trustees under Section 306.011, Local Government Code.

Proposed effective: 1-1-26.

Last Action: 5- 12-25 S Placed on the Senate Intent Calendar for

SB 2541 Bettencourt, Paul(R) Relating to the repeal of provisions providing for the calculation of an unused increment rate and the use of that rate in calculating certain other ad valorem tax rates.

Amends Section 26.013, Tax Code.

Modifies the calculation of Unused Increment Rate to prior two years (rather than three).

Proposed effective: 1-1-26.

Last Action: 5- 8-25 H Referred to House Committee on House Ways and Means

LOCAL GOVERNMENT

HB 103 Troxclair, Ellen(R) Relating to the creation and maintenance of a database of taxing unit bonds, taxes, and bond-related projects.

Amends Chapter 403, Government Code.

Requires the state comptroller to maintain a database of current and historical information regarding taxing unit bonds, taxes and bond-related projects that includes information on the ballot proposition language, projected interest and sinking fund tax rates, result of a bond election, list of projects to be funded using the bond, an accounting of the use of the bond proceeds, and any increase in the interest and sinking fund tax rate. The database would also include the results of any election of a taxing unit proposed rate above the voter-approval rate, details of a school district's proposed or approved tax rate, and the language of a tax rate ballot proposition for approval of a rate exceeding the district's maximum compressed maintenance tax rate.

Requires the comptroller to coordinate with the Texas Department of Information Resources (DIR) to include a link to the database on the website "Texas.gov/Property Taxes" as soon as practicable after January 1, 2026.

The proposed legislation requires the taxing units to work with the state comptroller to provide any necessary information, allows the comptroller to contract with a third party to develop and maintain the databases, and imposes a $1,000 civil penalty that may be brought by the attorney general's office against the taxing unit for non-compliance. Also, the state comptroller has rulemaking authority to implement the requirements in this subchapter.

Proposed effective 9-1-25.

Last Action: 5-5-25 S Referred to Senate Committee on Senate Local Government

HB 1998 Spiller, David(R) Relating to the amount of an expenditure made by certain political subdivisions for which a competitive procurement method may be required.

Amends Section 44.031(a), Education Code; Section 252.021(a), Section 252.0215, 262.003(a), 271.024, Local Government Code; Section 775.084(a), Health and Safety Code; and Section 252.312(b) and (c), Transportation Code.

Increases the threshold amount by which school districts, municipalities, and counties must issue competitive bid from $50,000 to $100,000 of the contract value.

Proposed effective 9-1-25.

Last Action: 5-12-25 H Set on House Calendar

HB 2133 Bhojani, Salman(D) Relating to a one-time credit against the ad valorem taxes imposed by a taxing unit on the first property that a person purchases and qualifies as the person's residence homestead.

Amends Section 31.09, Tax Code.

Allows for a one-time tax credit against the ad valorem taxes imposed on the first property that a person purchases and qualifies as a residence homestead.

Amends Section 403.302, Government Code.

Enumerates the effect of the credit as it relates to the taxable value of a school district.

Proposed effective: 1-1-26 if voters approve constitutional amendment November 2025.

Last Action: 5- 5-25 H Committee action pending House Ways and Means

HB 2894 Hickland, Hillary (F)(R) Relating to the provision of state aid to certain local governments disproportionately affected by the granting of ad valorem tax relief to disabled veterans.

Amends Section 140.011(a)(2), Local Government Code.

Amends the definition of "Local government" to now include municipalities that are not adjacent to a United States military installation.

Amends Section 140.011(b), Local Government Code.

Broadens the categories of local governments which are entitled to a disabled veterans assistance payment from the State for each fiscal year in which that local government loses a portion of its annual revenue by providing ad valorem tax relief to disabled veterans. Municipalities which are adjacent to United States military installations and counties, as defined by Section 140.011(a)(2) and which lose two percent or more of their annual general fund revenue for that fiscal year are qualified for the payment. Additionally, municipalities which are not qualified under the above requirements will qualify if the municipality loses ten percent or more of its general fund revenue.

Proposed effective: 9-1-25

Last Action: 4-24-25 S Referred to Senate Committee on Senate Finance

SB 19 Middleton, Mayes(R) Relating to the use by a political subdivision of public funds for lobbying and certain other activities.

Adds Section 556.0056, Local Government Code.

Prohibits the use of public funds to hire a lobbyist or to pay a nonprofit organization that hires a lobbyist. Provides exceptions which are not prohibited under the Section. Entitles a taxpayer or resident to an injunction and allows a taxpayer or resident who successfully brings action against the local government for violating this provision to recover costs and attorney's fees.

Amends Section 89.002(a), Local Government Code

No funds may be spent in violation of Section 556.0056. Allows a commissioners court to pay the membership fees and dues of a nonprofit state association of counties if certain restrictions are met. Removed a restriction which prohibited the association or an employee of the association influencing or attempting to influence legislation.

Proposed effective: 9-1-25.

Last Action: 3-25-25 H Referred to House Committee on House State Affairs

SB 1173 Perry, Charles(R) Relating to the amount of an expenditure made by certain political subdivisions for which a competitive procurement method may be paid.

Amends Section 44.031(a), Education Code; Sections 252.0215, 271.054 and 262.003(a), Local Government Code.

Increases the competitive procurement procedure for expenditures from $50,000 to $100,000 for cities, counties and school districts.

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Reported favorably from committee on House Intergovernmental Affairs

SB 1754   Birdwell, Brian(R) Relating to the authority of a taxing unit to enter into an agreement to exempt from ad valorem taxation a portion of the value of property on which a renewable energy facility is located or is planned to be located.

Adds Section 380.005 and 381.006, Local Government Code. Adds Section 312.0022, Tax Code.

Restricts counties and cities from allowing real or personal property exemptions or abatements to renewable energy facilities that sell energy or ancillary services as wholesale for a power grid. Renewable energy facilities would include qualifying battery energy storage, solar power and wind power facilities. Proposed effective 1-1-26.

Last Action: 5- 2-25 H Referred to House Committee on House Ways and Means

SB 2237   Bettencourt, Paul(R) Relating to severance pay for certain political subdivision employees.

Adds Section 180.011, Local Government Code.

Restricts political subdivisions from providing severance pay to executive employees beyond 20 weeks of compensation.

Also prohibits severance pay entirely if the employee is terminated for misconduct, and requires severance agreements to be publicly posted.

Proposed effective 9-1-25.

Last Action: 4-28-25 H Voted favorably from committee on House Intergovernmental Affairs

SB 2519   Bettencourt, Paul(R) Relating to restrictions on the levy and use of certain ad valorem taxes and on the issuance of certain bonds supported by ad valorem taxes.

Amends Section 26.012, Section 26.05, and Section 26.05, Tax Code.

Provides for an injunction restraining the collection of taxes by a taxing unit if the taxing unit materially deviates from the purpose stated at the time the voters approved a tax rate under the chapter. "Materially Deviate" is defined therein.

Amends Section 1253.004, Government Code.

Prohibits a municipality, county, or local government corporation from dedicating, pledging, or using ad valorem tax revenue to as payment for a public security.

Proposed effective: Immediately if it receives a two-thirds vote. Otherwise, 9-1-25.

Last Action: 5- 6-25 S Voted favorably from committee on Senate Local Government

OPEN MEETINGS-RECORDS

HB 111 Capriglione, Giovanni(R) Relating to the public information law.

Repeals Sections 552.123, 552.126, and 552.154, Government Code.

Allows for disclosure of the name or identifying information of an applicant for the following: a CEO position at an institution of higher education, a superintendent of a public school district, and the executive director, chief investment officer, or chief audit executive of the Teacher Retirement System of Texas.

Amends Section 552.003(1), Government Code.

Adds a nonprofit state association or organization to the definition of “governmental body” if it is primarily composted of similarly situated political subdivisions, has more than 15 full-time employees, and receives public funds.

Amends Section 552.106, Government Code.

Removes the ability of several governmental bodies from withholding certain legislative documents in response to a public information request, including county commissioners courts, city councils, and school boards.

Amends Section 552.107, Government Code.

Allows disclosure of (1) non-confidential communication between an attorney or its representative for the purpose of facilitating legal services to a governmental body; and (2) a report, audit, or other material that was created in the absence of pending or threatened litigations and which was not requested by an attorney to render legal services for the governmental body.

Amends Sections 306.003, 306.004, 306.008, and 325.0195(a)-(b), Government Code.

Prohibits the disclosure of certain communications with the legislature in response to an open records request, including the following: (1) records of a member of the legislature or the lieutenant governor that are composed exclusively of memoranda of communications with residents of this state and of personal information concerning the person communicating with the member or lieutenant governor; (2) communications between citizens and their member of the legislature or lieutenant governor; (3) records prepared or maintained by the Sunset Advisory Committee

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 7-25 S Received in the Senate

HB 210 Guillen, Ryan(R)Hinojosa, Adam (F)(R) Relating to contracting with a school district by a vendor with whom a member of the board of trustees of the district or a related individual has certain business interests.

Adds Section 11.067, Education Code.

Prohibits a vendor from bidding or receiving a contract from a school district if any individual serving on the board of trustees has a substantial interest in the vendor or is related to the vendor to the 2nd degree of consanguinity. Defines "substantial interest" as owning more than 10% of voting interest in the vendor or having a direct or indirect participating interest in shares, stock, etc. in more than 10% of the profits, proceeds, or capital gains of the vendor. A 1st offense is a Class C misdemeanor; a 2nd offense is a Class B misdemeanor; a 3rd offense is a Class A misdemeanor; and a 4th offense is a state jail felony. However, if a vendor directly compensates a member of the board of trustees as consideration for a contract, the offense is immediately a state jail felony.

Proposed effective: 9-1-25.

Last Action: 5- 8-25 S Meeting set for 9:00 A.M., E1.028, Senate Education K-16

HB 638 Tepper, Carl(R) Relating to a requirement that certain water districts make audio and video recordings of open meetings available on the Internet.

Amends Section 551.128(b-1), Government Code.

Requires certain water districts, including groundwater conservation districts and navigation districts, to make available their audio and visual recordings of open meetings available on the Internet.

Proposed effective: 9-1-25.

Last Action: 4-30-25 H Reported from committee as substituted House Natural Resources

HB 675 Vasut, Cody(R) Relating to the imposition of charges by a governmental body for providing copies of public information under the public information law.

Amends Section 552.261, Government Code.

Prohibits a charge for providing a copy of reports required to be filed with the governmental body under the Election Code (i.e., reporting by candidates and officeholders), unless the reports are available on the governmental body's website for the preceding three years.

Adds Subsections (c), (d), (e), and (f), Section, 552.269, Government Code.

Allows the Attorney General to cancel or reduce a charge for public information if it determines that the governmental body has not maintained standard recordkeeping practices or has failed to comply with an open records request. Imposes a civil penalty upon the governmental body not to exceed $1,000 per violation.

Proposed effective: 9-1-25.

Last Action: 4-14-25 S Referred to Senate Committee on Senate Business and Commerce

HB 1442 Howard, Donna(D) Relating to the Internet broadcast or recording of certain open meetings.
Adds Sections 551.024, Government Code.

Requires certain executive branches of the government to broadcast and provide access to live video and audio of its open meetings on its website. The video and audio records must be posted within seven days of the open meeting and maintained for two years following the date the recordings are first available on the website. The governmental body shall consider contracting through competitive bidding to minimize its cost of complying with this section.

Adds Section 551.025, Government Code.

Requires either an audio or video recording of an open meeting to be made available on the website or social media account of the legislative branch and all other executive branches of the government not included in Section 551.024. The recording must be made available within seven days of the open meeting.

Under both sections, notice of the open meeting must also be published on the governmental body's website or social media account.

These sections will only apply to open meetings held on or after 9-1-27.

Proposed effective: 9-1-25.

Last Action: 4-28-25 S Referred to Senate Committee on Senate Business and Commerce

HB 1522 Gerdes, Stan(R) Relating to notice of a meeting held under the open meetings law.

Amends Section 551.043(2), Government Code.

Amends subsection (a) to specify that a meeting notice must be posted for at least three business days prior to the scheduled date of a meeting except as provided by Sections 551.044, 551.045, and 551.046.

Adds subsection (c) to require that the notice of a meeting at which a governmental body will discuss or adopt a budget must include a physical copy of the budget.

Proposed effective: 9-1-25

Last Action: 5-13-25 S Meeting set for 8:00 A.M., E1.012, Senate Business and Commerce

HB 2028 Hickland, Hillary (F)(R) Relating to the governmental bodies required to post on the Internet notices and agendas for meetings under the open meetings law.

Amends Section 551.056, Government Code.

Amends the title to "Internet Posting Requirements." Removes the specific named entities to whom the section would apply and sets out that this section applies to all entities who are subject to the open meeting law. Requires all entities which are subject to the open meeting law and which have a website to post meeting notices and agendas on the home or landing page of their website.

Proposed effective: 9-1-25.

Last Action: 5- 7-25 S Received in the Senate

HB 2248 Smithee, John(R) Relating to the public information law.

Amends Section 552.221, Government Code, adding Subsections (f) and (g).

Provides the notification procedure that must be followed should a governmental body determine that it has no information responsive to a request or if the governmental body determines that the requested information is subject to a previous determination that requires or allows the requested information to be withheld.

Amends Section 552.261, Government Code, adding section (f).

Prohibits the governmental body from charging for a copy of public information under certain circumstances.

Amends Section 552.306(c), Government Code.

Removes the requirement to provide an itemized estimate of the cost of charges for production of information. Renumbers subsections.

Amends Section 552.3323, Government Code.

Clarifies when a governmental body would be liable for the cost of litigation and attorney's fees incurred by a plaintiff or intervening requestor.

Amends the heading of Subchapter H, Chapter 552, Government Code, to "Civil Enforcement; Complaint."

Amends Subchapter H, Chapter 552, Government Code, to add Section 552.328.

In the event that a governmental body fails to respond to a requestor as required by 552.221, this Section allows the requestor to send a complaint to the attorney general and sets out the procedure required to be followed for that complaint.

Proposed effective: 9-1-25

Last Action: 5- 7-25 S Referred to Senate Committee on Senate Business and Commerce

HB 2520 Johnson, Ann(D) Relating to the open meetings law.

Amends Section 551.001(3), Government Code.

Adds to definition of "governmental body" under a board of managers appointed under Chapter 39A, Education Code.

Amends Section 551.041, Government Code.

Amends notice requirement for a meeting of a governmental body by adding that the notice must include an agenda for the meeting that is the subject of the notice that: (1) is sufficiently specific to inform the public of each subject to be considered in the open portion of the meeting, including any matter: (A) that is special or unusual; or (B) in which the public may have a particular interest; and (2) describes any subject to be considered in the closed portion of the meeting, if applicable.

Amends Section 551.074(b), Government Code.

Provides a government body is not required to conduct an open meeting if (1) the officer or employee who is the subject of the hearing requests a public hearing; or (2) the governmental body's deliberations under Subsection (a)(1) concern operational issues that generally impact a class or group of employees, including changes in the duties or compensation of a class or group of employees.

Repeals Section 551.083, Government Code.

Effective Date: 9-1-25.

Last Action: 5- 5-25 S Referred to Senate Committee on Senate Business and Commerce

HB 3112   Tepper, Carl(R) Relating to the application of the open meetings law and public information law to government information related to certain cybersecurity measures.

Adds Section 551.0761, Government Code.

Defines "critical infrastructure facility" and "cybersecurity" and allows a governmental body to hold a closed meeting to deliberate a cybersecurity measure, policy, or contract that is solely intended to protect a critical infrastructure facility located in its jurisdiction. Some examples of critical infrastructure facilities include an electrical grid, a substation, and water treatment facilities.

Adds Section 552.1391, Government Code.

Allows an exception to disclosure under the Public Information Act to the following information: (1) information relating to a cybersecurity measure, policy, or contract; (2) information on insurance and risk mitigation coverage acquired for the protection of information technology systems, critical infrastructure, etc.; (3) cybersecurity incidents; and (4) network schematics, hardware and software configurations, or information that provides the practice of responding to cybersecurity incidents. A governmental body that is required to disclose the aforementioned information shall provide notice of the disclosure to the person who owns the information or is subject to the information and retain all existing labeling on the information being disclosed.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 6-25 S Received in the Senate

HB 3719   Hunter, Todd(R) Relating to the availability of dates of birth under the public information law.

Adds Section 552.0223, Government Code.

Disallows withholding a date of birth in response to an open records request except as provided by HIPAA and Section 552.102, Government Code (regarding personnel files).

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 7-25 S Received in the Senate

HB 4136   Darby, Drew(R) Relating to the availability of certain personal information of a member of the governing board of an institution of higher education, the chief executive officer of the institution, or the chief executive officer.
Amends Sections 552.117 and 552.1175, Government Code.

Removes attorneys for Department of Family and Protective Services from the list of people whose personal information is confidential under the Public information Act. Adds to the list a member of the governing board of an institution of higher education or a private or independent institution of higher education; the chancellor or other chief executive officer of a university system; and the president or other chief executive officer of an institution of higher education or a private or independent institution of higher education.

Amends Section 25.025, Tax Code.

Removes attorneys for Department of Family and Protective Services from the list of confidential homeowners. Adds to the list a member of the governing board of an institution of higher education or a private or independent institution of higher education; the chancellor or other chief executive officer of a university system; and the president or other chief executive officer of an institution of higher education or a private or independent institution of higher education.

Proposed effective: 9-1-25.

Last Action: 5-9-25 H Set on House Calendar

HB 4214   Curry, Pat (F)(R) Relating to the public information law

Adds Section 552.234(e) and (f), Government Code.

Requires a governmental body to notify the Attorney General of its current designated mailing address and electronic mailing address for receiving written requests for public information. The Attorney General shall create and maintain on its website a public database of these designated addresses.

Proposed effective: Immediately on two-thirds vote of each house, otherwise 9-1-25.

Last Action: 5- 7-25 S Referred to Senate Committee on Senate Business and Commerce

HB 4218   Capriglione, Giovanni(R) Relating to maintenance and production of electronic public information under the public information law.

Amends Sections 552.002(a-2) and 552.2285, Government Code.

Requires a governmental body to produce electronic public information in a searchable and sortable format if that is the format requested in the open records request. If the requestor prefers a paper printout, the governmental body must provide the printout.

Prohibits a governmental body from refusing to provide electronic public information on the grounds that exporting or redacting the information will require commands (such as inputting report parameters) that can be done with software used by the governmental body in its ordinary course of business.

This section specifically includes public information for which a third party is a custodian for the governmental body.

Repeals Section 552.231, Government Code (Responding to Requests for Information That Require Programming or Manipulation of Data).

Proposed effective: 9-1-25.

Last Action: 4-24-25 H Reported from committee as substituted House Delivery of Government Efficiency

HB 4219   Capriglione, Giovanni(R) Relating to a governmental body's response to a request for public information.

Adds Section 552.221(f) and (g), Government Code.

Requires a governmental body to notify a requestor within ten business days if there is no responsive information or if the request is subject to a previous determination that allowed the information to be withheld.

Adds Section 552.328, Government Code.

A requestor may file a complaint with the Attorney General if the governmental body does not timely respond to its open records request. If the governmental body is found to be noncompliant, then its designated public information officer will be required to complete additional training. Here, no costs may be assessed against the requestor either. If the governmental body wishes to withhold information, it must request an Attorney General opinion within five business days of the notification that it has not complied with an open records request.

Proposed effective: 9-1-25.

Last Action: 5-13-25 S Meeting set for 8:00 A.M., E1.012, Senate Business and Commerce

HB 4310 Vasut, Cody(R) Relating to a special right of access under the public information law for a member of a governing board.

Adds Subchapter K, Chapter 552, Government Code.

Allows a member of a governing board of a governmental body or nongovernmental entity to inspect and/or duplicate public information maintained by the governmental body or nongovernmental entity if the member is acting in its official capacity. The public information must be provided promptly and without charge. If the information is confidential, it can be redacted or the member can be asked to sign a confidentiality agreement, though the member can ask for an Attorney General ruling to verify whether the information is confidential. The member can also appeal an Attorney General ruling or have a court issue a writ of mandamus to force a governmental body to comply with disclosure.

Proposed effective: 9-1-25.

Last Action: 5- 10-25 H Set on House Calendar

HB 4990 Canales, Terry(D) Relating to compliance with the public information law, including establishment of an open records hotline to provide information about the requirements of the public information law.

Adds Section 552.013, Government Code.

Creates an open records hotline for the benefit of members of the public and for employees of a governmental body. The hotline would be maintained by the Attorney General's office.

Adds Section 552.236, Government Code.

Allows a requestor of public information to file a complaint with the Attorney General against a governmental body if the requestor believes the governmental body has not complied with the request for public information. The Attorney General may ask questions of the governmental body and must issue a written response to the complaint within twenty business days.

Proposed effective: 9-1-25.

Last Action: 5-08-25 H Reported favorably from committee on House Delivery of Government Efficiency

HB 4991 Canales, Terry(D) Relating to open meetings and public information training for certain public officials and attorneys regarding the open meetings and public information laws.

Adds Sections 551.005(a-1) and 552.012(c-1), Government Code.

Requires an attorney who is employed by or engaged to assist a governmental body in administering its responsibilities under the Public Information Act or Open Meetings Act to complete training required by Section 551.005 and 552.012, no later than 10-1-25. An attorney may not be compensated for completing this training. Public officials are also required to complete this training by 1-1-26.

Proposed effective: 9-1-25.

Last Action: 5-08-25 H Reported favorably from committee on House Delivery of Government Efficiency

HB 5080 Leach, Jeff(R) Relating to the confidentiality of certain information for employees of a county, a court, or the Office of Court Administration of the Texas Judicial System and the employees' family members.

Amends Section 25.025(a), Tax Code, Section 13.0021(b), Election Code, Sections 72.016, 552.117, and 552.1175 Government Code.

Makes confidential the residential address for the following: a current or former county clerk, district clerk, or current employee of the clerk’s office; a current or former employee whose duties relate to court administration (including a court clerk, court coordinator, court administrator, law clerk, or staff attorney); a current of former employee of the Office of Court Administration; and a family member of any of the foregoing.

Proposed effective: 9-1-25.

Last Action: 4-23-25 H Committee action pending House Judiciary and Civil Jurisprudence

SB 370 Perry, Charles(R) Relating to the availability of certain personal information of a child, spouse, or surviving spouse of a current or former employee of the office of the attorney general.

Amends Section 552.117 and 552.1175, Government Code.

Adds a family member of a current or former employee of the office of the attorney general or a current or former employee of a public defender's office as a person whose personal information (home address, telephone number, etc.) is confidential and excepted from public disclosure under the Public Information act. Defines “family member” as a minor child, adult child, spouse, or surviving spouse. Provides that the contents of the form requesting confidentiality under Section 552.1175 is also confidential

Amends Section 25.025, Tax Code.

Adds a family member of a current or former employee of the office of the attorney general as a person whose home address is confidential in appraisal records. Defines “family member” as above.

Proposed effective: 9-1-25.

Last Action: 05-07-25 H Voted favorably from committee on House Delivery of Government Efficiency

SB 438 Hinojosa, Chuy(D) Relating to the confidentiality of certain information for a current or former administrative law judge for the State Office of Administrative Hearings.

Amends Section 552.117 and 552.1175, Government Code.

Provides confidentiality for the home address, home telephone number, emergency contact information, or social security number of a current or former administrative law judge for the State Office of Administrative Hearings.

Amends Section 25.025, Tax Code.

Adds a current or former administrative law judge for the State Office of Administrative Hearings as a person whose home address is confidential in appraisal records.

Proposed effective: 9-1-25.

Last Action: 5- 7-25 H Committee action pending House Delivery of Government Efficiency

SB 758 Middleton, Mayes(R) Relating to the definition of a governmental body for the purposes of the public information law.

Amends Section 552.003(1), Government Code.
Adds a nonprofit state association or organization primarily composed of similarly situated political subdivisions to the definition of "governmental body" under the Public Information Act.

Proposed effective: 9-1-25.

Last Action: 4-28-25 S Placed on the Senate Calendar for

SB 986 Bettencourt, Paul(R) Relating to procedures under public information law, including expedited responses and charges for bad faith requests.

Amends Section 552.2615(g), Government Code.

Clarifies that deadlines imposed by that section do not affect deadlines imposed under Subchapters G or K.

Amends Section 552.263(e), Government Code.

Clarifies that for the purposes of both Subchapters G and K, the date upon which the governing body receives a deposit or bond for anticipated costs of producing information is to be considered the date that the governing body receives a request for information.

Amends Section 552.302, Government Code.

Provides that if a governing body does not request an attorney general decision in response to an appeal under Subchapter K and provides a requestor with the requested public information, the information requested is presumed subject to public disclosure.

Adds Section 552.311, Government Code.

Allows the attorney general to impose a $1,000 charge to process a request for an opinion if the attorney general believes the request was made in bad faith. Also allows the attorney general to impose a $500 charge for each business day following the issuance of the attorney general's opinion until the requestor has been provided with all information withheld in connection with the bad faith request.

Amends Section 552.321(a), Government Code.

Provides that the attorney general may file suit to compel a governmental body to make information available for public inspection if the governing body refuses to request an attorney general's decision as provided by Section 552.405.

Amends Section 552.352, Government Code.

Provides an affirmative defense to prosecution under Subsection (a) where the governing body released the requested information under Subchapter K and did not release confidential information intentionally.

Amends Chapter 552, Government Code, to add Subchapter K, entitled Expedited Response Procedure.

Outlines the procedure which must be followed in order for governmental bodies to withhold information they determine to be excepted from public disclosure without the requirement to request an attorney general opinion.

Proposed effective: 9-1-25.

Last Action: 5- 8-25 H Received in the House

SB 1062 Kolkhorst, Lois(R)Smithee, John(R) Relating to the type of newspaper required for publication of public notices.

Amends Section 2051.044, Government Code.

Allows a governmental entity to publish notice in a digital newspaper in certain circumstances.

Last Action: 05-07-25 G Sent to the Governor

SB 1540 Bettencourt, Paul(R) Relating to maintaining the confidentiality of the personal information of election officials and their employees.

Amends Section 552.1175(a), Government Code.

Adds a current or former election official, or employee, volunteer, or designee of an election official, or an employee of the Secretary of State's office who performs duties relating to elections, to have their home address, home telephone number, emergency contact information, date of birth, or social security number to remain confidential in response to an open records request.

Proposed effective: 9-1-25.

Last Action: 05-14-25 H Meeting set for 9:00 A.M., E2.010, House Delivery of Government Efficiency

SB 2113 Hughes, Bryan(R) Relating to a special right of access under the public information law for a member of governing board.

Adds Subchapter K, Chapter 552, Government Code.

Allows a member of a governing board of a governmental body or nongovernmental entity to inspect and/or duplicate public information maintained by the governmental body or nongovernmental entity if the member is acting in its official capacity. The public information must be provided promptly and without charge. If the information is confidential, it can be redacted or the member can be asked to sign a confidentiality agreement, though the member can ask for an Attorney General ruling to verify whether the information is confidential. The member can also appeal an Attorney General ruling or have a court issue a writ of mandamus to force a governmental body to comply with disclosure.

Proposed effective: 9-1-25.

Last Action: 5- 1-25 S Committee action pending Senate Business and Commerce

SB 2566 West, Royce(D) Relating to request for public information for legislative purposes.

Amends Section 552.008 and adds Sections 552.0081 and 552.0082, Government Code.

Gives each individual member, agency, and committee of the legislature a special right of access to public information for legislative purposes, even if the information is confidential or excepted from required disclosure. A confidentiality agreement template will be promulgated by the Attorney General's office, but a governmental body cannot require the agreement unless the member of the legislature (or employee of the member) will personally view or handle the confidential information.

Allows a legislative member to file a complaint with the Attorney General if it believes that a governmental body is violating Sections 552.008 or 552.0081. Defines the process to report a violation and the civil penalties that may be imposed on the governmental body, including a $5,000 per day penalty for serious or repeated violations.

Proposed effective: 9-1-25

Last Action: 05-09-25 S Recommended for Local/Uncontested Calendar

SB 2680 Bettencourt, Paul(R) Relating to the public information law.

Adds Section 552.0031(g), Government Code.

Allows the Attorney General to determine whether a governmental body is temporarily unable to respond to an open records request due to a disaster or other event. The Attorney General may designate up to thirty days as nonbusiness days for a governmental body but must maintain these designations on its website for at least two years.

Proposed effective: 9-1-25.

Last Action: 5- 5-25 S Reported favorably from committee on Senate Business and Commerce

PROPERTY VALUE STUDY

HB 4236 Martinez Fischer, Trey(D) Relating to the establishment of the property value study task force.

Creates a task force of nine members to examine the use and effect of the property value study, to develop recommendations on the elimination or replacement of the property value study and alternative methods by which the purpose of the study may be accomplished. The task force members represent taxpayers, appraisal districts, taxing units, and members of the house and senate. Five members will be appointed by the governor, two by the lieutenant governor, and two by the speaker of the house. They will meet at least quarterly at the call of the presiding officer chosen from the members of the task force. The task force will examine the effects of the property value study on: appraisals and taxing units; the administrative burden the study imposes on appraisal districts, the comptroller's office, and local taxing units; the effectiveness of the study in achieving equity among taxpayers in the burden of school district taxes, and among the school districts in the distribution of state finance aid for public education; viable alternative means and methods to ensure the accuracy of the determination of the value of taxable property for the purpose of the equitable distribution of financial aid for public education; and the correlation of results between the study and other studies such as the ratio study, methods and assistance program, and targeted appraisal review program. The task force shall develop and submit a written report and recommendations to the governor, lieutenant governor, speaker of the house, and each member of the legislature by November 1, 2026.

Proposed Effective: 9-1-25.

Last Action: 5- 1-25 S Received in the Senate - Referred to Senate Education K-16

MISCELLANEOUS

HB 19 Meyer, Morgan(R) Relating to the issuance and repayment of debt by local governments, including the adoption of an ad valorem tax rate and the use of ad valorem tax revenue for the repayment of debt.

Amends Chapter 41, Election Code.

Requires any election to authorize issuance of general obligation bonds or increase in an ad valorem tax rate to be held on the November uniform election date.

Amends Chapter 1201, 1253, 1431, Government Code.

Limits any taxing unit to authorize additional debt if the resulting debt service in any fiscal year on debt payable from property taxes exceeds 20 percent of an amount equal to the average of the amount of property tax collections for the three preceding fiscal years. A political subdivision would be limited to allocate the proceeds from the issuance of the general obligations bonds in a percentage or amount stated in the ballot proposition authorized by the voters.

Amends Section 271, Local Government Code.

Restricts the governing body of a municipality or county (expressly excluding hospital districts) from authorizing an anticipation note to pay a contractual obligation to be incurred if a bond proposition to authorize the issuance of bonds for the same purpose was submitted to the voters during the preceding five years and failed to be approved. The governing body of an issuer may authorize an anticipation note that the governing body is otherwise prohibited from authorizing under this subsection in a case described by law.

Amends Section 26, Tax Code.

Limits governing bodies of municipalities or counties (not including hospital districts) to using approved bond funds to pay for contractual obligations related to improvements of public works, compliance with state or federal law, mitigate the public health in an emergency, cleanup of a natural disaster declared by the governor or court order.

Additionally, a governing body of a taxing unit may approve a rate exceeding the debt rate for the taxing unit if the rate is proposed to be approved by a motion that states the proposed rate, states the difference between the proposed rate and the previously determined debt rate, describes how the excess funds will be used, and is approved by at least 60 percent of the members of the governing body. The officer or employee designated by the governing body to calculate the voter-approval tax rate of the taxing unit would be required to calculate that rate to account for the new current debt rate, and that recalculated voter-approval tax rate would be considered to be the voter-approval tax rate of the taxing unit for that tax year. The increase in maintenance and operations tax revenue derived from the higher tax revenue would not be eligible for repayment of debt in installment payments or otherwise.

Proposed effective 9-1-26 for changes to Sections 44, Education Code; Section 41, Election Code, Section 1201 Government Code, Section 26 Tax Coded; otherwise proposed effective 9-1-25 for all other sections.

Last Action: 4-21-25 H Committee action pending House Ways and Means

HB 4270 Perez, Vince (F)(D) Relating to the authority of certain taxing units to enter into an agreement to abate ad valorem taxes imposed on an individual's residence homestead that is located in a reinvestment zone.

Adds Section 312.009, Tax Code.

Provides that taxing units that are not otherwise eligible to enter into tax abatement agreements under Section 312.002, including school districts, may enter into a tax abatement agreement with property owners on residence homesteads located in reinvestment zones. The property owners must occupy the property as their residence homestead for the first time not earlier than one year before the date the property owner enters into the tax abatement agreement. Tax abatement agreements under this section will allow a property owner to exempt all or a portion of the value of the property for a period not to exceed 10 years and under the condition that the owner spends an amount not less than $500 on improvements or repairs to the property during the first year of the agreement. Tax abatement agreements under this section must provide that the taxing units may access to the property for inspection and allow for recapturing the lost tax revenue if the property owner fails to make the improvements or repairs. The governing body of the taxing units may cancel or modify the agreement if the property owner fails to comply.

Proposed effective: 9-1-25.

Last Action: 5- 5-25 H Committee action pending House Ways and Means