

# TEXAS LEGISLATIVE UPDATE

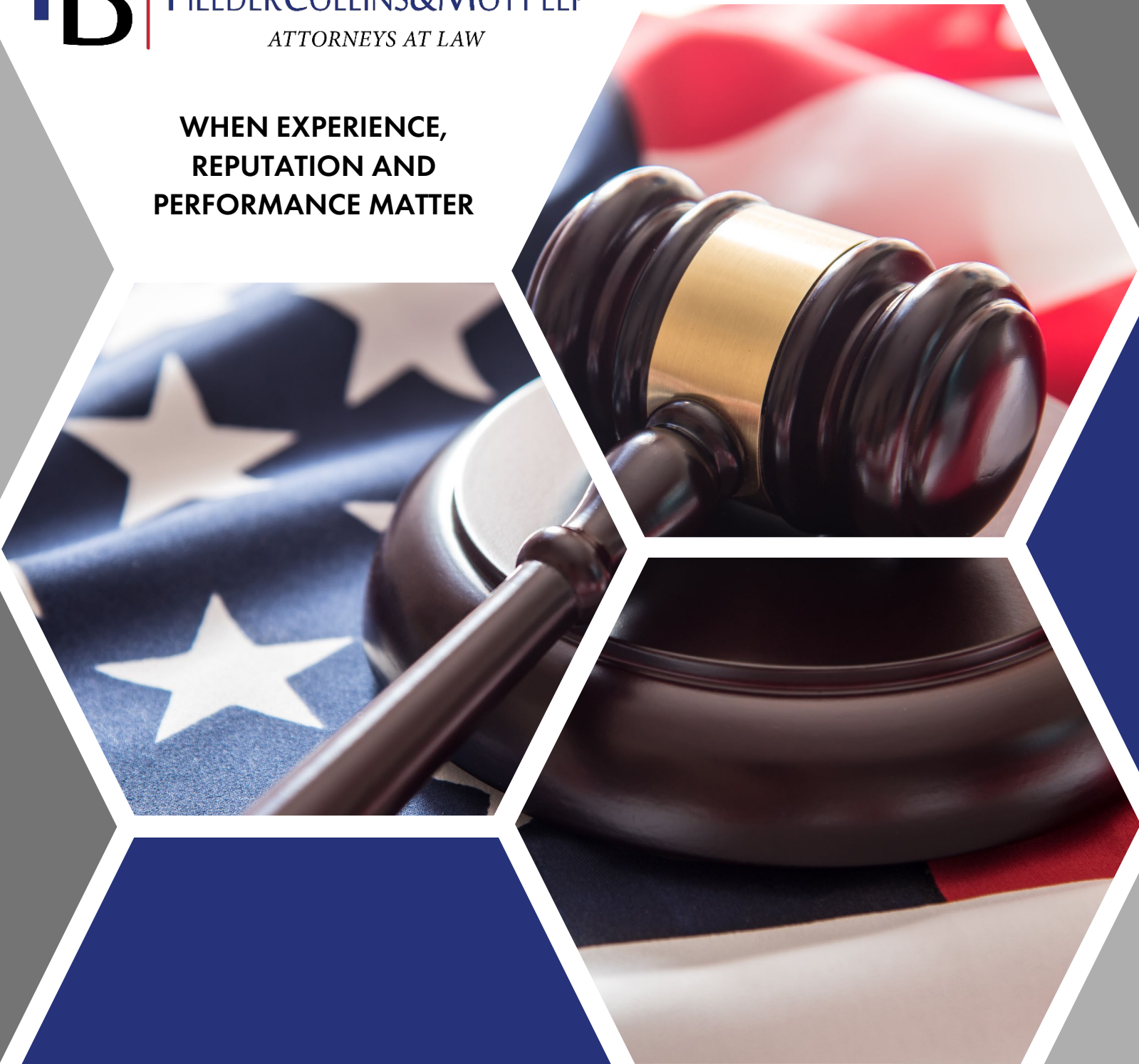
**June 27, 2025**



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**WHEN EXPERIENCE,  
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## Appraisal District

[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 each board member of an appraisal district in a county with a population of 75,000 or more to annually complete a training program. 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. Requires that the training be provided by an accredited institution of higher learning and that the institution provide a certificate of completion to board members who complete the training. 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.

**Effective Date: 9-1-25**

### Citations:

[5.044, TAX](#) New Language

[6.0302, TAX](#) New Language

[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 transfer, for land that is used in materially the same way by a subsequent owner.

***Effective Date: 1- 1-26***

***Citations:***

[23.451\(a-2\), TAX](#) New Language

[23.451\(b\), TAX](#) Amend

[23.54\(e-1\), TAX](#) Amend

[HB 1533](#) [Button, Angie Chen\(R\)](#) [Bettencourt, Paul\(R\)](#) Relating to the system for appraising property for ad valorem tax purposes.

Amends multiple section 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.

Removes 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.

**Effective Date: 9-1-25**

**Citations:**

[1.07\(d\), TAX](#) Amend  
[1.111\(k\), TAX](#) Amend  
[5.041\(e-4\),\(e-5\), TAX](#) New Language  
[6.17, TAX](#) New Language  
[25.01\(d\), TAX](#) New Language  
[41A.011, TAX](#) New Language  
[41.43\(b-1\), TAX](#) Amend  
[41.43\(b-1\), TAX](#) New Language  
[41.47\(a\), TAX](#) Amend  
[41.61\(c\), TAX](#) Amend  
[42.23\(j\),\(k\), TAX](#) New Language

[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.

**Effective Date: 5-24-25**

**Citations:**

[11.43\(c\), TAX](#) Amend  
[11.43\(c-1\), TAX](#) New Language

[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).

**Effective Date: 9-1-26**

**Citations:**

[41A.061\(b\), TAX](#) Amend

[HB 3370](#) [Ashby, Trent\(R\)](#) [Nichols, Robert\(R\)](#) 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.

**Effective Date: 1-1-26**

**Citations:**

[23.751\(a-1\), TAX](#) New Language  
[23.751\(b\), TAX](#) Amend

[HB 3424](#) [Capriglione, Giovanni\(R\)](#) [Bettencourt, Paul\(R\)](#) 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 owner, despite receiving less information from the owner.

**Effective Date: 1-1-26**

**Citations:**

[23.1242\(b\),\(e\),\(f\),\(g\), TAX](#) Amend  
[23.1242\(k\), TAX](#) Amend  
[23.1242\(b-1\),\(f-1\), TAX](#) New Language

[HB 4809](#) [Meyer, Morgan\(R\)](#) [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 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.

**Effective Date: 6-20-25**

**Citations:**

[11.24\(c\), TAX](#) New Language  
[41.41\(a\), TAX](#) Amend

[HJR 34 Guillen, Ryan\(R\) Middleton, Mayes\(R\)](#) 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.

**Election Date: 11-4-25**

**Citations:**

[VIII Sec 1-y, CON](#) New Language

[SB 370 Perry, Charles\(R\) Harless, Sam\(R\)](#) 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.

**Effective Date: 9-1-25**

**Citations:**

[552.117\(a\),\(c\), GOV](#) Amend  
[552.1175\(a\),\(f\), GOV](#) Amend  
[552.1175\(b-1\),\(i\), GOV](#) New Language  
[25.025\(a\), TAX](#) Amend  
[25.025\(a\), TAX](#) New Language  
[25.025\(a-1\),\(l\), TAX](#) Amend

[SB 467 Paxton, Angela\(R\) Hefner, Cole\(R\)](#) 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 the 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.

**Effective Date: 1-1-26 on adoption of SJR 84 on election date 11-4-25**

**Citations:**

[11.351, TAX](#) New Language

[SB 973](#) [Eckhardt, Sarah\(D\)](#) [Turner, Chris\(D\)](#) 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.

**Effective Date: 9-1-25**

**Citations:**

[25.027\(b\), TAX](#) Amend

[25.18\(a\), TAX](#) Amend

[SB 1352](#) [Hinojosa, Adam \(F\)\(R\)](#) [Capriglione, Giovanni\(R\)](#) 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

**Effective Date: 9-1-25**

**Citations:**

[11.43\(d-1\), TAX](#) New Language

[11.4391\(b\), TAX](#) Amend

[21.09\(b-1\), TAX](#) New Language

[21.10\(b\), TAX](#) Amend

[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.

Adds to the list of persons whose personal information is confidential under the Public information Act 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.

**Effective Date: 9-1-25**

**Citations:**

[22.28\(a\),\(b\), TAX](#) Amend

[22.28\(d\), TAX](#) Repeal

[SB 1951](#) [Paxton, Angela\(R\)](#) [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 chief appraiser to send, not later than June 1, a notice of a late-filed rendition penalty by first-class mail, except property that was not listed on the appraisal roll in the preceding tax year, which must be sent certified mail. Requires that the notice also be delivered with the notice of appraise value.

Mandates that the tax bill on such property states the amount of the tax due and the amount of the penalty as separate line items.

Repeals the requirement for the assessor to remit to the appraisal district an amount equal to five percent of the penalty amount collected.

**Effective Date: 1-1-26**

**Citations:**

[22.28\(a\),\(b\), TAX](#) Amend  
[22.28\(d\), TAX](#) Repeal

[SB 2068](#) [Bettencourt, Paul\(R\)](#) [Button, Angie Chen\(R\)](#) 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."

**Effective Date: 9-1-25**

**Citations:**

[11.48\(a\), TAX](#) Amend

[SB 2073](#) [Zaffirini, Judith\(D\)](#) [Guillen, Ryan\(R\)](#) 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 the governing body had approved it. Current law provides that failure to timely act results in a disapproval.

**Effective Date: 9-1-25**

**Citations:**

[6.051\(a\),\(b\), TAX](#) Amend

## Delinquent Tax

[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.

**Effective Date: 1-1-26**

**Citations:**

[1.06, TAX](#) Amend

[HB 2011](#) [Bell, Cecil\(R\)](#) [Paxton, Angela\(R\)](#) 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 the entity that acquired the property has an obligation to pay ad valorem taxes, has received a tax bill from the taxing authority, and has failed to pay any ad valorem taxes on the acquired property before the third anniversary of the date on which the unpaid taxes became due.

**Effective Date: 9-1-25**

**Citations:**

[21.101\(a\), PRO](#) Amend

[21.102, PRO](#) Amend

[21.1021\(a-1\),\(a-2\), PRO](#) New Language

[21.103, PRO](#) Amend

[HB 2742](#) [Vasut, Cody\(R\)](#) [Paxton, Angela\(R\)](#) 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.

**Effective Date: 1-1-26**

**Citations:**

[31.03\(a\), TAX](#) Amend

[31.03\(a-1\), TAX](#) New Language

[31.04\(c\), TAX](#) Amend

[42.08\(c\), TAX](#) Amend

[SB 402](#) [Paxton, Angela\(R\)](#) [Little, Mitch \(F\)\(R\)](#) 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.

**Effective Date: 9-1-25**

**Citations:**

[1.071, TAX](#) Amend

**SB 850** [Middleton, Mayes\(R\)Bonnen, Greg\(R\)](#) 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 \$20. 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%. If the refund is not made within the period required due to an act or omission of the chief appraiser, the appraisal district shall reimburse the collector for any interest required to be included with the amount refunded.

If a taxpayer submits a tax payment that exceeds \$20 or more the amount owed for a tax year, the collector shall refund the erroneous or excessive payment, or apply the amount of the erroneous or excessive payment to the amount of taxes the taxpayer owes for the following tax year.

**Effective Date: 9-1-25**

**Citations:**

[2003.913\(a\), GOV](#) Amend

[1.072, TAX](#) New Language

[11.35\(j\), TAX](#) Amend

[11.431\(b\), TAX](#) Amend

[11.438\(c\), TAX](#) Amend

[11.439\(b\), TAX](#) Amend

[31.071\(c\), TAX](#) Amend

[31.072\(d\), TAX](#) New Language

[31.072\(g\), TAX](#) Amend

[31.11\(a\),\(b\),\(c\),\(f\),\(g\), TAX](#) Amend

[31.11\(a-1\),\(a-2\), TAX](#) New Language

[31.11\(d\),\(i\), TAX](#) Repeal

[31.11\(k\), TAX](#) Amend

[31.112\(d\),\(e\), TAX](#) Amend

[31.12, TAX](#) Amend

[41A.10\(a\), TAX](#) Amend

[42.43\(b\),\(c\),\(d\),\(f\), TAX](#) Amend

**SB 2173** [Parker, Tan\(R\) 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).

**Effective Date: 9-1-25**

**Citations:**

[31.08, TAX](#) Amend

## 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."

**Effective Date: 1-1-26 on adoption of HJR 1 on election date 11-4-25**

**Citations:**

[11.145, TAX](#) Amend

[22.01\(c-1\), TAX](#) Amend

[22.01\(j-1\),\(j-2\),\(j-3\), TAX](#) New Language

[22.01\(n\), TAX](#) New Language

[22.24\(c\), TAX](#) Amend

[HB 22 Noble, Candy\(R\)](#) Relating to the exemption from ad valorem taxation of intangible personal property.

Amends Section 11.02, Tax Code.

States that intangible personal property is not taxable. Previously, intangible personal property governed by Section 4.01 of the Insurance Code or Section 89.003 of the Finance Code could be taxable unless it was exempt and the state had jurisdiction.

Amends Section 42.05, Tax Code.

Removes the requirement that the comptroller is the opposing party in an appeal by the property owner of a comptroller order determining a protest of the appraisal, interstate allocation or intrastate apportionment of transportation business intangibles.

**Effective Date: 1-1-26**

**Citations:**

[11.02\(a\), TAX](#) Amend

[11.02\(b\)-\(c\), TAX](#) Repeal  
[21.06, TAX](#) Repeal  
[21.07, TAX](#) Repeal  
[21.08, TAX](#) Repeal  
[23.15, TAX](#) Repeal  
[23.16, TAX](#) Repeal  
[42.05, TAX](#) Amend

**HB 247** [Guillen, Ryan\(R\)](#) [Middleton, Mayes\(R\)](#) 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.

**Effective Date: 1-1-26 on adoption of HJR 34 on election date 11-4-25**

**Citations:**

[11.38, TAX](#) New Language  
[11.43\(c\), TAX](#) Amend  
[23.013\(f\), TAX](#) New Language

**HB 851** [Schofield, Mike\(R\)](#) [Bettencourt, Paul\(R\)](#) 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 chief appraiser to determine the number of residence homesteads in each school district are subject to the tax ceiling under Section 11.26 and report the number to the comptroller by September 1 of the tax year. By November 1, the comptroller is required to report the number of homesteads in the state subject to the ceiling to the lieutenant governor, speaker of the house, and each member of the legislature. Similar reports are required for the number of homesteads for which owners have received a deferral under Section 33.06 and 33.065.

**Effective Date: 1-1-26**

**Citations:**

[11.26\(e-1\),\(e-2\),\(e-3\), TAX](#) New Language  
[33.06\(i\),\(j\),\(k\), TAX](#) New Language  
[33.065\(k\),\(l\),\(m\), TAX](#) New Language

**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.

**Effective Date: 1-1-26 on adoption of HJR 99 on election date 11-4-25**

**Citations:**

[11.162, TAX](#) New Language

[HB 2508](#) [Turner, Chris\(D\)](#) [Hughes, Bryan\(R\)](#) 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 a property that is purchased later in the amount of the exemption of the first property.

**Effective Date: 1-1-26 on adoption of HJR 133 on election date 11-4-25**

**Citations:**

[403.302\(d-1\), GOV](#) Amend  
[11.136, TAX](#) New Language  
[11.42\(c\), TAX](#) Amend  
[11.43\(c\), TAX](#) Amend  
[26.10\(b\), TAX](#) Amend  
[26.112, TAX](#) Amend

[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.

**Effective Date: 1-1-26**

**Citations:**

[11.18\(d\), TAX](#) Amend  
[11.18\(k-1\), TAX](#) New Language  
[11.18\(k\)\(1-a\), TAX](#) New Language  
[11.18\(k\)\(2\), TAX](#) Amend

[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.

**Effective Date: 1-1-26**

**Citations:**

[11.43\(t\),\(u\), TAX](#) New Language

[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.

**Effective Date: 11-4-25 Election Day**

**Citations:**

[VIII Sec 1\(g\), CON](#) Amend

[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.

**Effective Date: 11- 4-25 Election Day**

**Citations:**

[VIII Sec 1-s, CON](#) New Language

[HJR 133](#) [Turner, Chris\(D\)](#) [Hughes, Bryan\(R\)](#) 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.

**Effective Date: 11-4-25 Election Day**

**Citations:**

[VIII Sec 1-b\(q\),\(r\), CON](#) New Language

[SB 23 Bettencourt, Paul\(R\) Meyer, Morgan\(R\)](#) Relating to an increase in the amount of the exemption from ad valorem taxation by a school district of the appraised value of the residence homestead of a person who is elderly or disabled.

Amends Section 11.13, Tax Code.

Increases the amount of the over 65 and disability exemption for school districts from \$10,000 to \$60,000. Also amends various sections of the Tax Code and Education Code determining the amount of state aid a school district receives and how the tax rate is calculated.

**Effective Date: 11-4-25 Article 1 effective for the January 2025 tax year on adoption of SJR 85, on election date 11-4-25**

**Citations:**

[46.071\(a-2\),\(b-2\), ED](#) Amend  
[46.071\(a-4\),\(b-4\),\(c-4\), ED](#) New Language  
[46.071\(d-1\),\(d-2\), ED](#) New Language  
[48.2543\(a-1\), ED](#) Amend  
[48.2543\(b\), ED](#) Amend  
[48.2543\(a-3\), ED](#) New Language  
[48.2551\(d-5\),\(d-6\), ED](#) New Language  
[49.004\(a-2\),\(b-1\),\(c-1\), ED](#) New Language  
[49.0044, ED](#) New Language  
[49.0122, ED](#) New Language  
[49.154\(a-4\),\(a-5\), ED](#) New Language  
[49.308\(a-2\), ED](#) New Language  
[11.13\(c\), TAX](#) Amend  
[26.01\(a-2\),\(a-3\), TAX](#) New Language  
[26.04\(a-1\),\(c-1\), TAX](#) New Language  
[26.08\(q\), TAX](#) New Language  
[26.09\(c-1\), TAX](#) New Language  
[26.15\(h\), TAX](#) New Language  
[31.01\(d-2\)-\(d-5\), TAX](#) New Language  
[31.02\(a-1\), TAX](#) New Language

[SB 2520 Bettencourt, Paul\(R\)Noble, Candy\(R\)](#) 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.

**Effective Date: 1-1-26**

**Citations:**

[11.26\(a-11\), TAX](#) New Language

[SJR 2](#) [Bettencourt, Paul\(R\)](#) [Meyer, Morgan\(R\)](#) 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.

**Effective Date: 11-4-25 Election Day**

**Citations:**

[VIII Sec 1-b\(c\), CON](#) Amend

[SJR 84](#) [Bettencourt, Paul\(R\)](#) [Hefner, Cole\(R\)](#) Proposing a constitutional amendment to authorize the legislature to provide for a temporary exemption from ad valorem taxation of the appraised value of an improvement to a residence homestead.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to provide a temporary exemption of the improvement of a person's residence homestead if it is destroyed by fire.

**Effective Date: 11-4-25 Election Day**

**Citations:**

[VIII Sec 1-b\(z\), CON](#) New Language

[SJR 85](#) [Bettencourt, Paul\(R\)](#) [Dean, Jay\(R\)](#) Proposing a constitutional amendment authorizing the legislature to increase the amount of the exemption from ad valorem taxation by a school district of the market value of the residence homestead.

Proposes an amendment to Article VIII of the Texas Constitution to allow the legislature to increase the amount of the over-65 and disability exemptions for school districts to \$60,000.

**Effective Date: 11-4-25 Election Day**

**Citations:**

[VIII Sec 1-b\(c\), CON](#) Amend

## Local Government

[HB 21](#) [Gates, Gary\(R\)](#) [Bettencourt, Paul\(R\)](#) Relating to housing finance corporations.

Amends various Sections of Chapter 394, Local Government Code.

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

Limits the areas an HFC can own property for residential development or engage in residential development the areas of operation for an HFC to the boundaries of the governmental unit(s) that sponsored the HFC. Allows for operation of a residential development outside of the home territory with permission in the form of an order or resolution of each local government that contains any part of the

area where the HFC proposes to own a residential development. Allows ownership of property outside of the home territory if it is not owned for purposes of residential development.

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 50 percent of the estimated amount of the annual ad valorem taxes that would be imposed on the property without an exemption or, if not, to pay to each taxing unit the difference between the rent reduction and the tax reduction. Exempts a development receiving low-income housing tax credits from this requirement.

Requires 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 is in compliance with the conditions for an exemption.

Provides that the exemption from ad valorem taxes applies only if the property is located in an area where the HFC is authorized to own property and if the HFC or a sponsoring local government conducts or obtains an underwriting assessment showing the total amount of annual rent reduction will be not less than 50 percent of the estimated taxes that would be imposed without the exemption.

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

Provides that the geographic restrictions on where an HFC can own and operate a multifamily residential development do not apply to a development acquired before the effective date of this act. Provides further, however, that an HFC may not receive an exemption on a development that is located outside of an authorized area after January 1, 2027, unless it obtains permission, in the form of an order or resolution, from each local government that contains any part of the area where the HFC proposes to own a residential development.

**Effective Date: 05-28-25**

**Citations:**

[394.004, LGC](#) Amend  
[394.0045, LGC](#) New Language  
[394.005, LGC](#) Repeal  
[394.031\(c\),\(d\),\(e\), LGC](#) New Language  
[394.032\(e\), LGC](#) Amend  
[394.037\(a-1\), LGC](#) New Language  
[394.039, LGC](#) Amend  
[394.9025, LGC](#) Amend  
[394.9026 - 394.9027, LGC](#) New Language  
[394.903, LGC](#) Amend  
[394.905, LGC](#) Amend

[HB 103 Troxclair, Ellen\(R\)Bettencourt, Paul\(R\)](#) 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, in consultation with the Bond Review Board, 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, 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 and details of a school districts 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 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.

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. Grants state comptroller has rulemaking authority to implement the requirements in this subchapter. Requires comptroller to consult and coordinate with the Bond Review Board and Texas Education Agency to adopt rules to implement a single data source entry method for a taxing unit to provide to the comptroller the information required by the subchapter.

**Effective Date: 9-1-25**

**Citations:**

[403.701 - 403.705, GOV](#) New Language

**Effective Date: 9-1-25**

[HB 223 Capriglione, Giovanni\(R\) Middleton, Mayes\(R\)](#) Relating to exemptions to competitive requirements for purchases of certain services by a municipality.

Amends Section 252.022(a)(4), Local Government Code.

Adds an exception to municipalities exemptions to competitive bidding requirements, which as a result requires municipalities to conduct competitive bidding for lobbying, government relations, or similar lobbying services.

**Effective Date: 9-1-25**

**Citations:**

[252.022\(a\), LGC](#) Amend

[HB 762 Leach, Jeff\(R\) Bettencourt, Paul\(R\)](#) Relating to severance pay for political subdivision employees and independent contractors.

Amends Section 180.011, Local Government Code.

Prohibits cities, counties and other governmental entities from issuing severance payments to employees terminated for misconduct (as determined by the political subdivision) and criminal conduct. Also, restricts local government from providing excessive payouts upon employee termination by capping payouts to no more than twenty weeks (excluding paid time off or accrued vacation) of an employee's compensation. Additionally, requires severance agreements to be made available online for taxpayer review.

**Effective Date: 9-1-25**

**Citations:**

[180.011, LGC](#) New Language

[HB 2894](#) [Hickland, Hillary \(F\)\(R\)](#) [Flores, Pete\(R\)](#) 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.

**Effective Date: 9-1-25**

**Citations:**

[140.011\(a\)\(2\), LGC](#) Amend

[140.011\(b\), LGC](#) Amend

[SB 1025](#) [Bettencourt, Paul\(R\)](#) [Troxclair, Ellen\(R\)](#) Relating to the text of ballot propositions that increase taxes.

Amends Section 52.072(e), Election Code.

Requires the statement "THIS IS A TAX INCREASE" on any ballot proposition that increases taxes.

**Effective Date: 9-1-25**

**Citations:**

[52.072\(e\), EL](#) Amend

[SB 1173](#) [Perry, Charles\(R\)](#) [Spiller, David\(R\)](#) 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.

**Effective Date: 9-1-25**

**Citations:**

[44.031\(a\), ED](#) Amend  
[775.084\(a\), HAS](#) Amend  
[252.021\(a\), LGC](#) Amend  
[252.0215, LGC](#) Amend  
[262.003\(a\), LGC](#) Amend  
[262.023\(a\), LGC](#) Amend  
[271.024, LGC](#) Amend  
[271.054, LGC](#) Amend  
[252.312\(b\),\(c\), TRC](#) Amend  
[451.110\(c\), TRC](#) Amend

[SB 2237](#) [Bettencourt, Paul\(R\)](#) [Bell, Cecil\(R\)](#) Relating to severance pay for certain political subdivision employees.

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

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

**Effective Date: 9-1-25**

**Citations:**

[180.011, LGC](#) New Language

## Truth in Taxation

[HB 30](#) [Troxclair, Ellen\(R\)](#) [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 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:  
$$\text{DISASTER RELIEF RATE} = (\text{DISASTER RELIF COST}) / (\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})$$

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.

**Effective Date: 1-1-26**

**Citations:**

[26.042\(a\),\(f\),\(g\), TAX](#) Amend  
[26.042\(a-1\),\(a-2\),\(a-3\), TAX](#) New Language  
[26.042\(d\), TAX](#) Repeal

[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 the officer or employee designated by the governing body of each affected taxing unit under Section 26.04(c) 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.

**Effective Date: 5-25-25**

**Citations:**

[5.07\(g\), TAX](#) Amend  
[26.012\(1-a\),\(1-b\),\(1-c\), TAX](#) New Language  
[26.012\(2-a\),\(2-b\),\(20\), TAX](#) New Language  
[26.012\(6\), TAX](#) Amend  
[26.04\(d-3\), TAX](#) Amend  
[26.16\(d-1\), TAX](#) Amend  
[26.17\(e\),\(f\), TAX](#) Amend  
[41.48, TAX](#) New Language

[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.

**Effective Date: 1-1-26**

**Citations:**

[5.07\(g\), TAX](#) Amend  
[26.03\(e\), TAX](#) New Language  
[26.04\(d-1\), TAX](#) Amend

[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.

***Effective Date: 1-1-26***

***Citations:***

[273.013\(f\), LGC](#) New Language

[372.016\(c\), LGC](#) Amend

[372.017\(c\),\(d\),\(e\), LGC](#) New Language

[26.17\(b\), TAX](#) Amend

[SB 1453 Bettencourt, Paul\(R\) Meyer, Morgan\(R\)](#) 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 26.05(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.

**Effective Date: 1-1-26**

**Citations:**

[44.004\(c\), ED](#) Amend

[26.012\(3\), TAX](#) Amend

[26.04\(e\), TAX](#) Amend

[26.05\(a-1\),\(a-2\), TAX](#) New Language

[SB 1502](#) [Bettencourt, Paul\(R\)](#) [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 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.

**Effective Date: 1-1-26**

**Citations:**

[26.042\(e-1\), TAX](#) New Language

## School Funding

[HB 2](#) [Buckley, Brad\(R\)](#) [Creighton, Brandon\(R\)](#) 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.

Senate Floor Amendments added liability insurance for classroom teachers, adjusted various allotments including the basic allotment for charter schools, increased the school safety allotment, and made changes to provisions as to educator certification and training.

***Effective Date: 6-20-25 however, certain articles take effect September 1, 2025, 2026, 2027, and 2028.***

### **Citations:**

[4.002, ED](#) Amend  
[7.021\(b\)\(10\), ED](#) Amend  
[7.0405, ED](#) New Language  
[7.043, ED](#) New Language  
[7.055\(b\)\(25\), ED](#) Amend  
[7.055\(b\),\(24\), ED](#) Repeal  
[7.058, ED](#) Repeal  
[7.0611, ED](#) New Language  
[7.102\(c\)\(18\)-\(22\), ED](#) Repeal  
[8.051\(d\), ED](#) Amend  
[11.1513\(d\),\(e\), ED](#) Amend  
[11.1513\(l\), ED](#) New Language  
[11.186\(b\),\(c\), ED](#) Amend  
[11.186\(d\),\(e\),\(f\), ED](#) New Language  
[12A.004\(a\), ED](#) Amend  
[12.104\(b\), ED](#) Amend  
[12.106\(a\),\(a-2\),\(d\),\(e\), ED](#) Amend  
[12.106\(f\), ED](#) Amend  
[12.106\(e-1\),\(e-2\),\(f-1\), ED](#) New Language  
[19.007\(g\), ED](#) Amend  
[21.001\(3-b\), ED](#) New Language  
[21.0032 - 21.0033, ED](#) New Language  
[21.041\(e\), ED](#) New Language  
[21.0411, ED](#) New Language  
[21.0412, ED](#) New Language  
[21.044\(i\),\(j\), ED](#) New Language  
[21.04421 - 21.04423, ED](#) New Language  
[21.0443, ED](#) Amend  
[21.04893, ED](#) New Language

[21.049, ED](#) Amend  
[21.051\(a\), ED](#) Repeal  
[21.055\(a\),\(b\),\(c\), ED](#) Amend  
[21.057\(f\), ED](#) New Language  
[21.067, ED](#) New Language  
[21.105\(c\), ED](#) Amend  
[21.105\(g\), ED](#) New Language  
[21.160\(c\), ED](#) Amend  
[21.160\(g\), ED](#) New Language  
[21.210\(c\), ED](#) Amend  
[21.210\(g\), ED](#) New Language  
[21.257\(a\), ED](#) Amend  
[21.257\(f\), ED](#) New Language  
[21.3521\(a\),\(c\),\(e\), ED](#) Amend  
[21.3521\(c-1\),\(d-1\),\(d-2\), ED](#) New Language  
[21.3521\(d-3\), ED](#) New Language  
[21.3522 - 21.3523, ED](#) New Language  
[21.402\(f-1\),\(f-4\), ED](#) New Language  
[21.417, ED](#) New Language  
[21.418, ED](#) New Language  
[21.4552\(f\), ED](#) Amend  
[21.4552\(b\),\(d\), ED](#) Amend  
[21.4552\(d-1\),\(g\),\(h\),\(i\), ED](#) New Language  
[21.4553\(f\), ED](#) Amend  
[21.4553\(d\), ED](#) Amend  
[21.4553\(d-1\),\(g\),\(h\),\(i\), ED](#) New Language  
[21.466, ED](#) New Language  
[21.468, ED](#) New Language  
[21.801 - 21.806, ED](#) Repeal  
[21.901 - 21.911, ED](#) New Language  
[22.001\(a\),\(b\), ED](#) Amend  
[25.0816, ED](#) New Language  
[25.085\(d\), ED](#) Amend  
[26.011\(c\), ED](#) New Language  
[28.006\(a\),\(b\),\(b-1\),\(c-2\), ED](#) Amend  
[28.006\(c-3\),\(d\),\(f\),\(h\), ED](#) Amend  
[28.006\(n\), ED](#) New Language  
[28.006\(c\),\(c-1\),\(g\),\(g-1\), ED](#) Repeal  
[28.006\(g-2\),\(i\),\(j\),\(k\), ED](#) Repeal  
[28.0063 - 28.0065, ED](#) New Language  
[28.007, ED](#) Repeal  
[28.0071, ED](#) New Language  
[28.0095\(c-1\), ED](#) New Language  
[28.02111, ED](#) New Language  
[28.0211\(a-15\),\(a-16\), ED](#) New Language  
[28.025\(c-7\),\(c-8\), ED](#) Amend  
[29.001, ED](#) Amend  
[29.0012, ED](#) New Language  
[29.002, ED](#) Repeal  
[29.003, ED](#) Amend  
[29.0031\(e\), ED](#) New Language

[29.0041\(c\), ED](#) Repeal  
[29.0045, ED](#) New Language  
[29.005\(a\),\(d\),\(e\), ED](#) Amend  
[29.005\(a\),\(c\), ED](#) Amend  
[29.005\(f\), ED](#) Repeal  
[29.0051\(d\), ED](#) New Language  
[29.008, ED](#) Amend  
[29.010, ED](#) Amend  
[29.012\(d\), ED](#) Amend  
[29.013, ED](#) Amend  
[29.014\(c\),\(d\), ED](#) Amend  
[29.0161, ED](#) Repeal  
[29.0162\(b\), ED](#) Amend  
[29.018\(b\), ED](#) Amend  
[29.020\(a\),\(c\), ED](#) Amend  
[29.022\(a\),\(a-1\),\(b\),\(c\), ED](#) Amend  
[29.022\(c-1\),\(d\),\(f\),\(h\), ED](#) Amend  
[29.022\(k\),\(l\),\(q\),\(s\),\(t\), ED](#) Amend  
[29.022\(u\)\(3\),\(4\), ED](#) Amend  
[29.026, ED](#) New Language  
[29.041\(2\),\(3\), ED](#) Amend  
[29.042\(a\),\(c\), ED](#) Amend  
[29.042\(e\),\(f\), ED](#) New Language  
[29.045, ED](#) Amend  
[29.046\(a\),\(b\), ED](#) Amend  
[29.047\(a\),\(c\),\(d\),\(e\), ED](#) Amend  
[29.0475, ED](#) New Language  
[29.048, ED](#) Amend  
[29.0485, ED](#) New Language  
[29.049, ED](#) Amend  
[29.054\(e\), ED](#) New Language  
[29.153\(b\),\(g\), ED](#) Amend  
[29.153\(q-1\),\(h\),\(i\), ED](#) New Language  
[29.1531\(a\),\(b\), ED](#) Amend  
[29.1531\(c\),\(d\), ED](#) New Language  
[29.1543, ED](#) Amend  
[29.161\(c\), ED](#) Amend  
[29.167\(b-1\),\(b-3\), ED](#) Amend  
[29.167\(b-4\), ED](#) New Language  
[29.182\(b\), ED](#) Amend  
[29.190\(a-1\),\(b\),\(c\), ED](#) Amend  
[29.301\(1\), ED](#) Amend  
[29.304\(a\),\(c\), ED](#) Amend  
[29.308, ED](#) Repeal  
[29.309, ED](#) Repeal  
[29.310\(c\), ED](#) Amend  
[29.310\(d\), ED](#) New Language  
[29.311, ED](#) Repeal  
[29.313, ED](#) Amend  
[29.314, ED](#) Amend  
[29.315, ED](#) Amend

[29.316, ED](#) Amend  
[29.9017, ED](#) New Language  
[29.912\(c-1\), ED](#) New Language  
[29.912\(j\), ED](#) Amend  
[29.912\(h\), ED](#) Repeal  
[29.934\(b\),\(d\), ED](#) Amend  
[29.934\(b\), ED](#) Amend  
[29.934\(b-1\), ED](#) New Language  
[29.940, ED](#) New Language  
[30.001, ED](#) Repeal  
[30.0015, ED](#) Repeal  
[30.002\(a\),\(b\),\(c\),\(e\), ED](#) Amend  
[30.002\(c-1\),\(c-2\),\(f\), ED](#) Repeal  
[30.002\(f-1\),\(g\), ED](#) Repeal  
[30.0021, ED](#) New Language  
[30.003\(b\),\(d\),\(f-1\),\(g\), ED](#) Amend  
[30.003\(b-1\), ED](#) New Language  
[30.003\(d\), ED](#) Repeal  
[30.004\(b\), ED](#) Amend  
[30.005, ED](#) Amend  
[30.021\(e\), ED](#) Amend  
[30.081, ED](#) Amend  
[30.083, ED](#) Amend  
[30.084, ED](#) Repeal  
[30.087\(b\), ED](#) Repeal  
[31.0752, ED](#) Amend  
[31.0754, ED](#) New Language  
[33.007\(b\), ED](#) Amend  
[33.007\(d\), ED](#) New Language  
[37.002\(b\),\(c\),\(d\), ED](#) Amend  
[37.002\(b-2\),\(b-3\),\(c-1\), ED](#) New Language  
[37.002\(c-2\),\(e-1\),\(e-2\), ED](#) New Language  
[37.002\(f\), ED](#) New Language  
[37.0021\(d\), ED](#) Amend  
[37.108\(b-1\), ED](#) Amend  
[37.115\(c\), ED](#) Amend  
[37.115\(c\), ED](#) New Language  
[37.117\(c\), ED](#) Amend  
[37.146\(a\), ED](#) Amend  
[37.354\(a\), ED](#) Amend  
[38.003\(c-1\), ED](#) Amend  
[38.003\(a\), ED](#) Amend  
[38.003\(a-1\), ED](#) New Language  
[39.0261\(a\), ED](#) Amend  
[39.333, ED](#) Amend  
[45.105\(c\), ED](#) Amend  
[48.003\(a\), ED](#) Amend  
[48.0035, ED](#) New Language  
[48.0051\(a\),\(b\),\(d\), ED](#) Amend  
[48.0051\(b-1\), ED](#) New Language  
[48.0052, ED](#) New Language

[48.009\(b\), ED](#) Amend  
[48.011, ED](#) New Language  
[48.014, ED](#) New Language  
[48.051\(c\),\(c-1\),\(c-2\),\(d\), ED](#) Repeal  
[48.051\(a\), ED](#) Amend  
[48.101, ED](#) Amend  
[48.102, ED](#) Amend  
[48.1021 - 48.1022, ED](#) New Language  
[48.103\(b\),\(c\),\(d\), ED](#) Amend  
[48.104\(j-1\),\(k\),\(l\),\(m\), ED](#) Repeal  
[48.104\(n\),\(o\), ED](#) Repeal  
[48.105\(a-1\),\(a-2\), ED](#) New Language  
[48.105\(b\), ED](#) Amend  
[48.106\(a-1\), ED](#) Amend  
[48.106\(b\)\(1\),\(1-a\), ED](#) Amend  
[48.108\(a\),\(b\),\(c\), ED](#) Amend  
[48.108\(a-1\), ED](#) New Language  
[48.1081, ED](#) New Language  
[48.110\(d\), ED](#) Amend  
[48.112\(c\),\(d\),\(i\), ED](#) Amend  
[48.112\(g-1\), ED](#) New Language  
[48.114, ED](#) Repeal  
[48.115, ED](#) Amend  
[48.118\(a-3\), ED](#) New Language  
[48.118\(f\), ED](#) Amend  
[48.122, ED](#) New Language  
[48.151\(g\), ED](#) Amend  
[48.152\(a\)\(2\), ED](#) Amend  
[48.152\(f\), ED](#) Amend  
[48.156, ED](#) Amend  
[48.157, ED](#) New Language  
[48.158, ED](#) New Language  
[48.1581, ED](#) New Language  
[48.159, ED](#) New Language  
[48.160, ED](#) New Language  
[48.161, ED](#) New Language  
[48.202\(a-1\), ED](#) Amend  
[48.202\(e-2\), ED](#) New Language  
[48.202\(f\), ED](#) Repeal  
[48.2561, ED](#) New Language  
[48.257\(b-1\), ED](#) New Language  
[48.265\(a\), ED](#) Amend  
[48.266\(b\), ED](#) Amend  
[48.266\(b-1\), ED](#) New Language  
[48.279\(e\), ED](#) Amend  
[48.283, ED](#) Amend  
[48.284, ED](#) New Language  
[48.285, ED](#) New Language  
[48.304, ED](#) New Language  
[48.310, ED](#) New Language  
[48.315, ED](#) New Language

[48.317, ED](#) New Language  
[822.201\(b\), GOV](#) Amend  
[312.003\(a\),\(b\),\(c\),\(d\), LAB](#) Amend  
[26.08\(n\), TAX](#) Amend

**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.

**Effective Date: 9-1-25**

**Citations:**

[22.092\(d\), ED](#) Amend  
[29.351 - 29.374, ED](#) New Language  
[411.109, GOV](#) Amend  
[810.002, HAS](#) Amend

**SB 4** [Bettencourt, Paul\(R\)Meyer, Morgan\(R\)](#) 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.

**Effective Date: 11-4-25 Article 1 effective for the January 2025 tax year on adoption of SJR 2, on election date 11-4-25**

**Citations:**

[46.071\(a-2\),\(b-2\), ED](#) Amend  
[46.071\(a-3\),\(b-3\),\(c-3\), ED](#) New Language  
[46.071\(d-1\),\(d-2\), ED](#) New Language  
[46.071\(f\), ED](#) New Language  
[48.2543\(a-1\),\(b\), ED](#) Amend  
[48.2543\(a-2\), ED](#) New Language  
[48.2551\(d-3\),\(-4\), ED](#) New Language  
[48.283, ED](#) Amend  
[49.004\(a-1\),\(b-1\),\(c-1\), ED](#) New Language  
[49.0043, ED](#) New Language  
[49.0121, ED](#) New Language  
[49.154\(a-2\),\(a-3\), ED](#) New Language  
[49.308\(a-1\), ED](#) New Language  
[11.13\(b\), TAX](#) Amend  
[26.01\(a-2\),\(a-3\), TAX](#) New Language  
[26.04\(a-1\),\(c-1\), TAX](#) New Language  
[26.08\(q\), TAX](#) New Language  
[26.09\(c-1\), TAX](#) New Language  
[26.15\(h\), TAX](#) New Language  
[31.01\(d-2\),\(d-3\),\(d-4\), TAX](#) New Language  
[31.01\(d-5\), TAX](#) New Language  
[31.02\(a-1\), TAX](#) New Language

**Property Value Study**

[HB 4236](#) [Martinez Fischer, Trey\(D\)](#) [Bettencourt, Paul\(R\)](#) Relating to the establishment of the property value study task force.

Creates a study group that will hold a single public meeting to examine the use and effect of the study in distribution of state aid for schools, and to develop recommendations on alternative methods for verifying that valuations of complex properties are determined appropriately and included in the study.

Group is composed of 6 members, 3 from the house of representatives and 3 from the senate, with vice chairs from each house. Group will deliver report to governor, lieutenant governor, and speaker of the house by December 1, 2026

**Effective Date: 9-1-25**

**No Code Referenced**

**Open Meetings/Records**

[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 or open-enrollment charter school if (1) any individual serving on the board of trustees has a substantial interest in the vendor or a subcontractor hired by the vendor; (2) is related to a person with a substantial interest in the vendor in the 2nd degree of consanguinity; or (3) has received or has been promised a gift or in-kind services valued at more than \$250. 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.

**Effective Date: 9-1-25**

**Citations:**

[11.067, ED](#) New Language

[HB 1522](#) [Gerdes, Stan\(R\)](#) [Kolkhorst, Lois\(R\)](#) 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 (unless clearly accessible on the governmental body's website). The notice must also include a taxpayer impact statement that compares the property tax bill of the current median-valued homestead property to the upcoming fiscal year if the proposed budget is adopted and funded by a no-new-revenue tax rate. This subsection would not apply to a governing board of a general academic teaching institution or a university system.

**Effective Date: 9-1-25**

**Citations:**

[551.043\(a\), GOV](#) Amend

[551.043\(c\),\(c-1\), GOV](#) New Language

[HB 3112](#) [Tepper, Carl\(R\)](#) [Perry, Charles\(R\)](#) 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.

Creates an exception to disclosure under the Public Information Act to for following information: (1) information relating to a cybersecurity measure, policy, or contract intended to protect critical

infrastructure facilities located in the jurisdiction of the governmental body; (2) information on insurance and risk mitigation coverage acquired for the protection of information technology systems, critical infrastructure, etc., including the amount of money set aside to self-insure against those risks; (3) cybersecurity incidents; and (4) network schematics, hardware and software configurations, or information that provides the practice of responding to cybersecurity incidents if disclosure would allow unauthorized access to data and IT resources. 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.

**Effective Date: 6-20-25**

**Citations:**

[551.0761, GOV](#) New Language

[HB 4214](#) [Curry, Pat \(F\)\(R\)](#) [Middleton, Mayes\(R\)](#) 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.

**Effective Date: 6-20-25**

**Citations:**

[552.234\(e\),\(f\), GOV](#) New Language

[HB 4219](#) [Capriglione, Giovanni\(R\)](#) [Zaffirini, Judith\(D\)](#) 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.

**Effective Date: 9-1-25**

**Citations:**

[552.221\(f\),\(g\), GOV](#) New Language

[552.301\(b\), GOV](#) Amend

[552.328, GOV](#) New Language

[HB 4310](#) [Vasut, Cody\(R\)](#) [Hughes, Bryan\(R\)](#) 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, 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. Information that is subject to attorney-client privilege is not subject to disclosure under this section. Providing confidential information under this section does not waive confidentiality of the information for future requests.

**Effective Date: 9-1-25**

**Citations:**

[552.401 - 552.407, GOV](#) New Language

[SB 370](#) [Perry, Charles\(R\)](#) [Harless, Sam\(R\)](#) 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 Sections 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.

**Effective Date: 9-1-25**

**Citations:**

[552.117\(a\),\(c\), GOV](#) Amend

[552.1175\(a\),\(f\), GOV](#) Amend

[552.1175\(b-1\),\(i\), GOV](#) New Language

[25.025\(a\), TAX](#) Amend

[25.025\(a\), TAX](#) New Language

[25.025\(a-1\),\(l\), TAX](#) Amend

[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.

**Effective Date: 5-19-25**

**Citations:**

[2051.0441\(b\), GOV](#) Amend

[2051.0441\(b-1\), GOV](#) New Language

[SB 1540](#) [Bettencourt, Paul\(R\)](#) [Capriglione, Giovanni\(R\)](#) 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.

Amends Section 1.005(4-a), Election Code.

Adds a member, including a chair and vice chair of a state executive committee of a political party that nominates by primary election under Subtitle B, Title 10, to the definition of "elected official."

**Effective Date: 9-1-25**

**Citations:**

[1.005\(4-a\), EL](#) Amend

[552.1175\(a\), GOV](#) Amend