

By: Creighton

S.B. No. 2684

A BILL TO BE ENTITLED

AN ACT

relating to a requirement that a bill for ad valorem taxes imposed by a taxing unit include certain information about bonds issued by the taxing unit.

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

SECTION 1. Section 31.01, Tax Code, is amended by adding Subsection (c-3) to read as follows:

(c-3) In addition to information required to be included in a tax bill under Subsection (c), the assessor-collector for a taxing unit shall list the following information on the reverse side of the bill if practicable, or in a separate statement accompanying the bill:

(1) each outstanding bond that has been issued by the taxing unit;

(2) for each outstanding bond:

(A) the maturity date of the bond; and

(B) if applicable, a statement that the bond will be paid in full during that tax year; and

(3) the amount of tax owed by the property owner to the taxing unit for the current tax year that is attributable to the taxing unit's debt service for bonds for that tax year.

SECTION 2. The change in law made by this Act applies only to a tax bill mailed on or after the effective date of this Act.

SECTION 3. This Act takes effect September 1, 2025.