

PROPERTY TAX BILLS IN THE 2025 TEXAS LEGISLATURE 2nd SPECIAL SESSION

Last Updated: September 5, 2025

The legislature's second special session has ended. Only one bill related to property taxes was passed. House Bill 23 concerns a particular charitable exemption that applies only in Harris County. Below are brief summaries of the bills that we think will be most interesting to MVBA's clients. Of course, we will be happy to assist our clients who have questions about legislation.

We use gold stars to mark the progress of a bill.

- ★ Bill has been reported out of committee in the house in which it was filed.
- ★★ Bill has been passed by the house in which it was filed.
- ★★★ Bill has been reported out of committee in the other house.
- ★★★★ Bill has been passed by both houses.
- ★★★★★ Bill has been signed by the governor and will take effect.

Bills that Passed

Exemptions

H.B. 23 ★★★★★

Author: Harless

Amends/Enacts: 11.23 Tax Code

Status: Passed by both houses; sent to governor

This bill would create an exemption (in Harris County only) for a nonprofit organization that promoted agriculture, supported Texas youth and provided educational support within the community.

Bills that Died

Exemptions

H.B. 155

Author: Cecil Bell

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2543 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 15

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt a homestead if the owner were 72 years old or older and had lived in the same homestead for at least ten years. If the homeowner died, his/her surviving spouse would inherit the exemption if the spouse were at least fifty-five.

H.B. 183

Author: Cecil Bell

Amends/Enacts: §§11.13, 11.42, 11.43, 26.10, 26.112, and 33.01 Tax Code; §44.004, 46.071, and 48.2543 Education Code; §403.302 Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 16

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would totally exempt a homestead if the owner were 65 years old or older and had lived in the same homestead for at least ten years. If the homeowner died, his/her surviving spouse would inherit the exemption if the spouse were at least fifty-five.

H.B. 201

Author: LaHood

Amends/Enacts: §§11.137, 11.42, 11.43, 11.439, 26.10, 26.1127, and 31.031 Tax Code; §140.011 Local Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 19

Author: LaHood

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

A disabled veteran with a disability rating of at least 10% but less than 100% would receive a percentage homestead exemption equal to his/her disability rating. A surviving spouse of a deceased disabled veteran would inherit the exemption.

H.B. 202

Author: LaHood

Amends/Enacts: §§11.137, 11.42, 11.43, 11.439, 26.10, 26.1127, and 31.031 Tax Code; §140.011 Local Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 19

Author: LaHood

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

A disabled veteran with a disability rating of at least 10% but less than 100% would receive a percentage homestead exemption equal to his/her disability rating. This bill is virtually identical to H.B. 201 discussed above.

H.B. 210

Author: Lozano

Amends/Enacts: §11.131 Tax Code

Status: Pending in House Ways and Means Committee

For purposes of the disabled veterans' homestead exemption, the definition of homestead would expand to include personal property that "formed the basis for" the homeowner's use of the property as the individual's primary residence. The homestead would also include all structures and improvements located at the same address that had identical ownership and that were used primarily for residential purposes.

H.B. 240

Author: Guillen

Amends/Enacts: §11.16 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 21

Author: Guillen

Amends/Enacts: Art VIII, §19 Texas Constitution

Status: Pending in House Ways and Means Committee

Section 11.16 of the Tax Code exempts "farm products," but it doesn't define the term. Under this proposed constitutional amendment and related bill, "farm products" would be defined as they are defined under Chapter 9 of the Business and Commerce Code. That definition includes crops, aquatic goods, livestock, supplies, and "products of crops or livestock." The Tax Code's definition would also include poultry, eggs, and timber.

H.B. 250

Author: Cook

Amends/Enacts: §§11.22 and 11.42 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 25

Author: Cook

Amends/Enacts: Art. VIII, §2 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would change the exemption that a disabled veteran can apply to any property. Instead of specifying dollar amounts for the exemption, the law would specify percentages of value. For example, a veteran with a disability rating of 30% would get a 40% exemption. The exemptions would range from 20% to 100% depending on the degree of disability.

H.B. 282

Author: Hopper

Amends/Enacts: §§11.38 and 11.43 Tax Code
Status: Filed

H.J.R. 32
Author: Hopper
Amends/Enacts: Art. VIII, §1-t Texas Constitution
Status: Filed

This proposed constitutional amendment and related bill would exempt 35% of the appraised value of a tract of land if the tract were: located in a priority groundwater management area; at least half an acre in size; not irrigated; and not appraised as agricultural or timber land.

H.B. 294
Author: Gervin-Hawkins
Amends/Enacts: §§11.272 and 11.43 Tax Code
Status: Filed

H.J.R. 38
Author: Gervin-Hawkins
Amends/Enacts: Art. VIII, §1 Texas Constitution
Status: Filed

This proposed constitutional amendment and related bill would exempt the amount of the appraised value of a residential real property that came from the installation of an “energy efficiency-related improvement.” Examples would include a high-efficiency HVAC system, attic insulation, a smart thermostat, and high-efficiency windows. The exemption would apply to only properties completed before 2011 with energy efficiency-related improvements installed after 2025.

S.B. 40
Author: Bettencourt
Amends/Enacts: 11.23 Tax Code
Status: Filed

This bill would create an exemption (in Harris County only) for a nonprofit organization that promoted agriculture, supported Texas youth and provided educational support within the community.

Appraisals

H.B. 84
Author: Tepper
Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code
Status: Pending in House Ways and Means Committee

H.J.R. 9
Author: Tepper
Amends/Enacts: Arty. VIII, §1 Texas Constitution
Status: Pending in House Ways and Means Committee

The cap on year-to-year increase in the value of a homestead would drop to 2.5%. A cap of 8% would apply to other real properties.

H.B. 184

Author: Cecil Bell

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302

Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 18

Author: Cecil Bell

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of all real properties would be reduced to 5% per year.

H.B. 219

Author: Little

Amends/Enacts: §23.23 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 20

Author: Little

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of residence homesteads would be reduced to 2% per year.

H.B. 239

Author: Guillen

Amends/Enacts: §§23.426, 23.48, 23.526, and 23.60 Tax Code

Status: Pending in House Ways and Means Committee

Under current law, land can continue to receive an agricultural appraisal if the agricultural operations are interrupted by a quarantine to control a tick infestation. This bill would apply the same rule to a screwworm infestation.

H.B. 249

Author: Cecil Bell

Amends/Enacts: §§1.12, 23.23, 23.231, 25.19, 41.41, and 42.26 Tax Code; §403.302

Government Code

Status: Pending in House Ways and Means Committee

H.J.R. 24

Author: Cook

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

Under this proposed constitutional amendment and related bill, the cap on year-to-year increases in the appraised values of all real properties would be reduced to 5% per year.

H.B. 261

Author: Metcalf

Amends/Enacts: §§1.12, 23.232, 25.19, 41.41, and 42.26 Tax Code; §403.302 Government Code

Status: Filed

H.J.R. 28

Author: Metcalf

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would place a 20% cap on year-to-year increases in the appraised value of a commercial property with a market value of \$10 million or less.

H.B. 289

Author: Hopper

Amends/Enacts: §§1.07, 23.20, 23.41, 23.42, 23.46, 23.47, 23.51, 23.52, 23.524, 23.55, 23.551, 23.58, 31.01, 41.41, and 41.44 Tax Code

Status: Filed

H.J.R. 37

Author: Hopper

Amends/Enacts: Art. VIII, §1-d Texas Constitution

Status: Filed

Land could qualify for 1-d-1 appraisal even though it had no history of agricultural use. Land could qualify on the basis of wildlife management even though the land had never qualified based on conventional agriculture. All wildlife management land would be appraised as though its prior use had been as native pasture. There would be no more rollback taxes. Corresponding changes would affect 1-d land.

Appraisal Districts and ARBs

H.B. 57

Author: Cecil Bell

Amends/Enacts: §41.43 Tax Code; §37.10 Penal Code

Status: Pending in House Ways and Means Committee

A protesting property owner who had an appraisal of a residential real property could provide a copy to the appraisal district at least fourteen days before the ARB hearing. The appraisal would have to be at least 180 days old and performed by an appraiser certified by the TALCB. If the appraisal supported the property owner's opinion of value, the ARB would have to determine the protest in favor of the property owner and give the owner the value stated in the appraisal.

H.B. 59

Author: Cecil Bell

Amends/Enacts: §§1.15, 5.041, 5.042, 5.043, 6.035, 6.05, 6.0501, 6.052, 6.155, 6.41, 6.411, 22.28, 42.21 Tax Code; §172.024 Election Code; §87.041 Local Government Code; §1151.164 Occupations Code

Status: Filed

Chief appraisers would be elected and would serve two-year terms beginning on January 1 of odd-numbered years. In order to serve as the chief appraiser in a county, a person would have to live in that county and would have to have lived there for four years.

Appeals

Assessment

H.B. 9

Author: Meyer

Amends/Enacts: §§26.04, 26.041, and 26.042 Tax Code

Status: Pending in House Ways and Means Committee

Most taxing units calculating voter-approval tax rates would use a figure of 1.025 instead of 1.035. The bill contains an exception for a city or county with fewer than 75,000 people.

H.B. 17 ★★ ★

Author: Meyer

Amends/Enacts: §26.061 and 26.17 Tax Code; §§44.004 and 44.0041 Education Code; §49.236 Water Code

Status: Passed by House; passed by Senate Local Government Committee; pending in full Senate

A school board's notice of its public meeting about its budget and tax rate would be mailed to every property owner. The school board could also publish the notice in a newspaper. The notice would include information about the taxes that the district needed just to cope with inflation and enrollment growth since the preceding year. The notice would also state the expected collections based on the district's proposed tax rate.

Another taxing unit would have to include similar information in its truth-in-taxation notices. A notice would include a statement about inflation, population growth, and the taxes necessary to keep up with them. That information would also be included in the appraisal district's online database.

H.B. 41

Author: Schofield

Amends/Enacts: § 11.261, 23.19, and 26.012 Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 6

Author: Schofield

Amends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Pending in House Ways and Means Committee

The school-tax ceiling that applies to the homesteads of people who are over 65 or disabled would apply to all taxing units. In the case of an existing homestead, the ceiling for taxing units other than a school district would be based on 2025 taxes.

H.B. 47

Author: Tepper

Amends/Enacts: §§26.012 and 26.05 Tax Code

Status: Pending in House Ways and Means Committee

This bill concerns a property owner's claim that voters approved a tax rate but the taxing unit then used tax revenues in a way that deviated materially from what it told the voters. A "material deviation would include any "attempt to substantially impair the rights and expectations of the voters as they existed at the time of the election." A property owner could sue the taxing unit and get an injunction restraining tax collections. Any injunction would have to come within fifteen days after the taxing unit adopted its tax rate. Property owners would not have to pay while the suit was pending. The House committee's version would exempt school districts from the effects of the bill.

H.B. 49

Author: Tepper

Amends/Enacts: §26.07 Tax Code; §1253.004 Government Code

Status: Pending in House Ways and Means Committee

An increase in a taxing unit's m&o revenue resulting from an election could not be used to repay bonds.

H.B. 83

Author: Slawson

Amends/Enacts: §§1.07, 23.20, 23.52, 23.524, 23.55, 23.551, 23.58, 23.73, 23.76, 23.86, 23.96, 23.9807, 31.01, 41.41, 41.44 Tax Code; §60.022 Agriculture Code; §21.0421 Property Code

Status: Pending in House Ways and Means Committee

This bill would end rollback taxes on open-space agricultural land, timberland and most other types of specially appraised land.

H.B. 85

Author: Gerdes

Amends/Enacts: §26.06, 26.063, and 26.07 Tax Code; §281.124 Health and Safety Code; §1101.254 Special District Local Laws Code

Status: Pending in House Ways and Means Committee

A taxing unit could not adopt a tax rate higher than its voter-approval tax rate unless two-thirds of the voters approved the rate in the election.

H.B. 101

Author: Dean

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would apply to a taxing unit (other than a school district) that suffered from a disaster that resulted in a higher 2025 voter-approval rate than the unit would have had otherwise. The unit would have to hold an election and seek retroactive voter approval for its adopted tax rate. The election would have to occur within thirty days of the bill becoming law.

H.B. 104

Author: Harrison

Amends/Enacts: §26.06, 26.063, and 26.07 Tax Code; §281.124 Health and Safety Code; §1101.254 Special District Local Laws Code

Status: Filed

A taxing unit could not adopt a tax rate higher than its voter-approval tax rate unless two-thirds of the voters approved the rate in the election.

H.B. 105

Author: Harrison

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.0501, 26.063, 26.06, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§45.0032 and 48.202 Education Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Filed

This bill would eliminate exceptions to current strict truth-in-taxation laws and generally make it even more difficult for a taxing unit to increase taxes from one year to the next. A taxing unit could no longer add 3.5% or 8% in the calculation of its voter-approval tax rate. Any year-to-year increase in revenues would trigger an election.

H.B. 107

Author: Harrison

Amends/Enacts: §26.046 Tax Code; §140.014 Local Government Code

Status: Filed

The tax levy of a city or county could exceed the preceding year's levy by only enough to keep up with inflation and population growth.

H.B. 139

Author: Isaac

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.0501, 26.063, 26.06, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§45.0032 and 48.202 Education Code; §120.007 Local Government Code; §§3828.157 and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Pending in House Ways and Means Committee

This is another bill that would make a tax increase from one year to the next even more difficult and draconian. A taxing unit could no longer add 3.5% or 8% in the calculation of its voter-approval tax rate. Any year-to-year increase in revenues would trigger an election.

H.B. 161

Author: Cecil Bell

Amends/Enacts: §§402.151, 402.152, 402.153, 402.154, 402.155, 402.156, and 402.157
Government Code
Status: Filed

The attorney general would have the power to investigate any alleged violation on law by a local government. The bill specifically mentions a taxing unit's truth-in-taxation calculations. If the attorney general found a violation, he could sue the accused local government. The filing of a suit would prohibit a taxing unit from adopting a tax rate higher than its no-new-revenue rate. A local government sued under this law would have the burden of proving its compliance with the applicable law in a very hasty trial. If the local government failed, it could not adopt a tax rate higher than its no-new-revenue rate for the following five years. The state would also withhold money from the local government.

H.B. 176

Author: Hickland

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, and 26.0501 Tax Code; §120.007 Local Government Code; §49.23602 Water Code
Status: Pending in House Ways and Means Committee

Unused increment rates would disappear from truth-in-taxation calculations.

H.B. 177

Author: Hickland

Amends/Enacts: §§26.013, 26.04, 26.041, 26.042, 26.063, 26.07, and 26.075 Tax Code; §§49.057, 49.236, 49.23601, 49.23602, and 49.23603 Water Code
Status: Pending in House Ways and Means Committee

Most taxing units would calculate their voter-approval tax rates as follows:

VOTER-APPROVAL TAX RATE = (NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE x 1.025) + (CURRENT DEBT RATE + UNUSED INCREMENT RATE)

There would no longer be special taxing units or special rules for them. Many small taxing units would have their foregone revenue amounts wiped out.

H.B. 203

Author: LaHood

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.05, 26.0501, 26.06, 26.063, 26.07, 26.075, 31.12, and 33.08 Tax Code; §§120.007 and 140.015 Local Government Code; §281.124 Health and Safety Code; §§1101.254, 3828.157, and 8876.152 Special District Local Laws Code; §§49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code
Status: Pending in House Ways and Means Committee

When calculating voter-approval rates, most taxing units would use 1.02 instead of 1.035. Special taxing units would use 1.06. Unused increment rates and de minimis rates would no longer exist. There would no longer be mercy for taxing units in disaster areas. In order for a taxing unit to adopt a tax rate higher than its voter-approval rate, the measure would require the approval of two-thirds of the *registered* voters in an election. The attorney general could sue taxing units over alleged failures to follow truth-in-taxation laws.

The bill would also impose strict spending limits on local governments.

H.B. 211

Author: Money

Amends/Enacts: §§26.012, 26.013, 26.04, 26.041, 26.042, 26.05, 26.0501, 26.06, 26.063, 26.07, 26.075, 26.08, 31.12, and 33.08 Tax Code; §45.0032 Education Code; §41.0051 Election Code; §§120.007 and 140.015 Local Government Code; §281.124 Health and Safety Code; §§1101.254, 3828.157, and 8876.152 Special District Local Laws Code; §§49.057, 49.107, 49.108, 49.236, 49.23601, 49.23602, and 49.23603 Water Code

Status: Pending in House Ways and Means Committee

A Taxing unit's voter-approval rate would be its NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE + CURRENT DEBT RATE. There would be no adjustment of 1.035 or 1.08. Unused increment rates and de minimis rates would no longer exist. There would no longer be mercy for taxing units in disaster areas, special taxing units or small cities. In order for a taxing unit to adopt a tax rate higher than its voter-approval rate, the measure would require the approval of 60% of voters in an election.

H.B. 220

Author: Troxclair

Amends/Enacts: §26.0502 Tax Code; §1253.004 Government Code; §49.23604 Water Code

Status: Pending in House Ways and Means Committee

If voters rejected a proposed tax rate in one year and the taxing unit's governing body then considered a rate that exceeded the voter-approval rate in the next year, that higher rate would have to get the approval of at least 80% of the members of the governing body.

Any vote to issue general-obligation bonds by a taxing unit's governing body would require the support of at least 60% of the members.

H.B. 221

Author: Troxclair

Amends/Enacts: §§26.06, 26.063, 26.07, and 26.08 Tax Code; §41.0051 Election Code; §1253.004 Government Code; §§1253.004 and 281.124 Health and Safety Code; §1101.254 Special District Local Laws Code

Status: Filed

In order for a taxing unit to adopt a tax rate higher than its voter-approval rate, the measure would require the approval of two-thirds of the voters in an election. The issuance of general-obligation bonds would also require the approval of two-thirds of voters.

H.B. 273

Author: Wilson

Amends/Enacts: §§11.262, 23.19, and 26.012 Tax Code

Status: Filed

H.J.R. 30

Author: Wilson

Mends/Enacts: Art. VIII, §1-b Texas Constitution

Status: Filed

A taxing unit other than a school district, city, junior college district, or county could grant tax ceilings on the homesteads of low-income property owners who are over 65 or disabled. The ceiling would benefit only property owners having a household income that did not exceed 200% of the federal poverty level. If an eligible homeowner died, his/her surviving spouse would inherit the tax ceiling. A homeowner receiving a ceiling could transfer it to another homestead in the same taxing unit. The decision to grant such ceilings could be made by a taxing unit's governing body, or it could be made through a petition and election process.

S.B. 10 ★★★★★

Author: Bettencourt

Amends/Enacts: §§26.04, 26.041, and 26.042 Tax Code

Status: Different versions passed in different houses; Conference committee report being considered in both houses

Most taxing units calculating voter-approval tax rates would use a figure of 1.025 instead of 1.035. The bill contains an exception for a city or county with fewer than 75,000 people. Special taxing units would continue to use 1.08.

Collection

H.B. 21

Author: Thompson

Amends/Enacts: §§31.031, 31.032, and 33.01

Status: Pending in House Ways and Means Committee

Standard penalties on delinquent taxes would be cut in half. The maximum penalty would be 6% instead of 12%. Collection penalties under §33.07 would not change.

H.B. 38

Author: Schofield

Amends/Enacts: §33.06 Tax Code

Status: Pending in House Ways and Means Committee

The interest rate on deferred or abated homestead taxes could not exceed the five-year Constant Maturity Treasury Rate reported by the Federal Reserve as of January 1 of each year (approximately 4.4% for 2025).

H.B. 242

Author: Muñoz

Amends/Enacts: §§31.074 and 33.01 Tax Code

Status: Pending in House Ways and Means Committee

Total penalties and interest associated with a delinquent tax could never exceed 5% of the delinquent tax. A tax office that received a payment would have to apply the payment first to base taxes and then to penalties and interest.

H.B. 245

Author: Muñoz

Amends/Enacts: §§31.074 and 33.01 Tax Code

Status: Pending in House Ways and Means Committee

Total penalties and interest associated with a delinquent tax could never exceed \$500. A tax office that received a payment would have to apply the payment first to base taxes and then to penalties and interest.

H.B. 251

Author: Cook

Amends/Enacts: §1.041 Tax Code

Status: Pending in House Ways and Means Committee

A property with a pending protest or appeal must generally pay at least a portion of his/her taxes before they become delinquent. The owner has the option of paying the taxes due on the portion of the property's taxable value that is not in dispute. This bill would define that to mean the value on the preceding year's appraisal roll.

School Finance and Value Studies

H.B. 39

Author: Schofield

Amends/Enacts: §§7.062 and 48.259 Education Code; §403.302 Government Code

Status: Filed

This bill would repeal §48.259 of the Education Code which generally says that under the Foundation School Program, the TEA may recognize percentage homestead exemptions only if the funds are specifically appropriated or otherwise available. A school value study would recognize all of a percentage homestead exemption instead of just one-half.

H.B. 67

Author: Cecil Bell

Amends/Enacts: §403.109 Government Code

Status: Pending in House Ways and Means Committee

At the end of each biennium, the comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to half of the amount by which the total available general revenue for that biennium exceeded the amount of total available general revenue stated in the comptroller's biennial revenue estimate for that biennium.

H.B. 77

Author: Cain

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes and replace them with value-added taxes.

H.B. 79

Author: Cain

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in House Ways and Means Committee

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

After each biennium, the comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in that biennium exceeded the amount of consolidated general revenue appropriations that could be appropriated within the limit on the rate of growth of those appropriations adopted for that biennium. That money could only go toward reducing the compression percentage.

H.B. 91

Author: Toth

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in House Ways and Means Committee

The TEA would reduce the compression percentage for school districts in a year to the lowest percentage possible as the result of funds coming into the property tax relief fund and any additional appropriation from the legislature. If the compression percentage were ever zero, a school district could not assess a Tier-1 m&o tax for that school year or any subsequent school year.

After each biennium, the comptroller would deposit into the property tax relief fund 90 of the amount by which the amount of general revenue received in that biennium exceeded the amount of consolidated general revenue appropriations that could be appropriated within the limit on the rate of growth of those appropriations adopted for that biennium. That money could only go toward reducing the compression percentage.

H.B. 92

Author: Toth

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes and replace them with value-added taxes.

H.B. 97

Author: Kerwin

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in House Ways and Means Committee

This is another bill that would direct state money toward compressing school tax rates. It is virtually identical to H.B. 91 discussed above.

H.B. 98

Author: Kerwin

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes and replace them with value-added taxes.

H.B. 99

Author: Dean

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

This is another bill that would replace school m&o taxes with value-added taxes.

H.B. 121

Author: Leo Wilson

Amends/Enacts: §403.3011 Government Code

Status: Filed

Under current law, an “eligible school district” can qualify to have its local values accepted even though it fails a value study if has a recent history of valid local values. A school district can receive this benefit only if its appraisal district passed its most recent MAP review and if the local value is fairly close to the comptroller’s value. This bill would eliminate those two requirements.

H.B. 142

Author: Isaac

Amends/Enacts: §48.2554 Education Code

Status: Pending in House Ways and Means Committee

This bill would reduce every school district’s maximum compressed tax rate for 2026-2027 school year by an unspecified amount. But no school district’s maximum compressed tax rate would be less than 90% of another school district’s maximum compressed tax rate.

H.B. 166

Author: Metcalf

Amends/Enacts: §26.035 Tax Code

Status: Pending in House Ways and Means Committee

This bill would end school m&o taxes beginning January 1, 2028. A school district could still levy enrichment taxes at a rate of up to 17¢. A joint interim legislative committee would study ways to replace the m&o taxes.

H.B. 180

Author: Gerdes

Amends/Enacts: §48.2554 Education Code

Status: Pending in House Ways and Means Committee

This bill would reduce every school district’s maximum compressed tax rate for 2026-2027 school year by an unspecified amount. But no school district’s maximum compressed tax rate would be less than 90% of another school district’s maximum compressed tax rate.

H.B. 222

Author: Troxclair

Amends/Enacts: §48.255 Education Code; §403.109 Government Code

Status: Pending in House Ways and Means Committee

The comptroller would deposit into the Property Tax Relief Fund general revenue in an amount equal to 90 percent of the amount by which the amount of general revenue received in a state fiscal biennium exceeded 104 percent of the total amount of general revenue that was received during the preceding state fiscal biennium. The amount deposited could be used only for school tax reduction and would result in a lower compression percentage.

H.B. 275

Author: Olcott

Amends/Enacts: §45.003 Education Code

Status: Filed

H.J.R.

Author: Olcott

Amends:

Status: Filed

A school district could not issue bonds or levy taxes to pay them without the approval of three-fifths of qualified voters in an election. A school district could not levy m&o taxes without the approval of voters in an election.

Miscellaneous

H.B. 100

Author: Dean

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

The comptroller would take money provided by the federal government for border security and immigration-related costs and pay it to homeowners instead. An equal share of the money would be paid by the state to each owner of a residence homestead.

H.B. 106

Author: Harrison

Amends/Enacts: The whole Property Tax Code

Status: Filed

H.J.R. 14

Author: Harrison

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Filed

This proposed constitutional amendment and related bill would eliminate property taxes. A joint legislative committee would study replacing property taxes with sales taxes.

H.B. 109

Author: Harrison

Amends/Enacts: §45.003 Education Code

Status: Filed

When a school district held a bond election, the ballots would have to say, "THIS IS A PROPERTY

TAX INCREASE" in 42-point type, **like this**.

H.B. 124

Author: Harrison

Amends/Enacts: §§23.03, 26.012, and 312.0025 Tax Code

Status: Filed

This bill would repeal the Texas Jobs, Energy, Technology, and Innovation Act enacted in 2023, including provisions that allow school districts to limit values for purposes of economic development.

H.B. 140

Author: Leo Wilson

Amends/Enacts: §1201.006 Government Code

Status: Filed

A taxing unit's maximum annual debt service in any fiscal year on debt payable from property taxes could not exceed 10 percent of the amount equal to the average of the amount of property tax collections for the three preceding fiscal years.

H.B. 152

Author: Money

Amends/Enacts: N/A

Status: Pending in House Ways and Means Committee

H.J.R. 17

Author: Money

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This bill would create a Commission to Study Measures to Abolish Ad Valorem Taxes. The commission would be led by the comptroller and include legislative leaders. It would study alternative methods of taxation to replace revenue lost to political subdivisions if ad valorem taxes were abolished. It would report its findings to the legislature ahead of the 2027 regular session.

H.B. 246

Author: Muñoz

Amends/Enacts: The whole Property Tax Code

Status: Pending in House Ways and Means Committee

H.J.R. 23

Author: Muñoz

Amends/Enacts: Art. VIII, §1 Texas Constitution

Status: Pending in House Ways and Means Committee

This proposed constitutional amendment and related bill would eliminate property taxes. A joint legislative committee would study replacing property taxes with sales taxes.

S.B. 13 ★ ★

Author: Middleton

Amends/Enacts: §§556.0056 Government Code; §89.002 Local Government Code

Passed by Senate; pending in House State Affairs Committee

Local governments could not hire lobbyists to represent them. Neither could an association of local governments such as the Texas Association of Counties or TAAD.