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Synopsis of Senate Committee Amendments

(This synopsis does not address amendments that may have been adopted on the Senate Floor.)

H.B. 309 of the 136th General Assembly

Senate Local Government

Andrew Little, Attorney

Public hearing before levy reduction

Requires that a county budget commission (CBC) allow both a taxing authority and taxing unit to present their positions as to whether a tax levy should be reduced at a public hearing before the CBC reduces a levy. The House-passed version required only that the taxing authority be given the opportunity.

Taxing authorities are defined in law for each type of taxing unit, and are responsible for submitting tax budgets, but taxing units are defined as the entity with actual authority to levy taxes. For instance, a school district is a taxing unit, and the school district board of education is the taxing authority.

Reduction of voter-approved levies

Allows county budget commissions (CBCs) to reduce voter-approved levies to avoid excessive or unnecessary collections after one year. The House-passed version required a five-year interval before reductions can be made. Renewal levies can be reduced immediately under both the Senate reported and House-passed versions.