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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 13, 2024

Subject: House Bill No. 2815

Summary

House Bill No. 2815 abolishes the local ad valorem tax reduction fund and the county and city revenue sharing fund as of July 1, 2024. Additionally, the bill would discontinue transfers to the special city and county highway fund from taxes on motor carriers and commercial vehicle fees.

Under Section 6, the bill would decrease the rate of ad valorem tax imposed by a school district from 20 mills for school year 2024-2025 to 18 mills for school year 2026-2027. Thereafter the rate would be calculated based on the amount of revenue generated during the 2025-2026 school year using the current tax year's total assessed valuation.