

House \_\_\_\_\_ Amendment NO. \_\_\_\_\_

Offered By

1 AMEND House Committee Substitute for House Bill No. 2178, Page 1, Section A, Line 3, by  
2 inserting after all of said section and line the following:

3  
4 "115.240. The election authority for any political subdivision or special district shall  
5 label ballot measures relating to property taxation that are submitted by such political  
6 subdivision or special district to a vote of the people numerically or alphabetically only. No such  
7 ballot measure shall be labeled in a descriptive manner aside from its numerical or alphabetical  
8 designation.

9 115.706. 1. Notwithstanding any other provision of law to the contrary, no ballot  
10 measure proposing the imposition, increase, or extension of an ad valorem property tax by a  
11 political subdivision shall be deemed approved unless a majority of the votes cast on the  
12 question are in favor; and

13 2. Notwithstanding any other provision of law to the contrary, beginning on January 1,  
14 2027, the ballot language for a question submitted to voters by a political subdivision desiring to  
15 levy a real property tax or personal property tax shall include at least the following elements, as  
16 applicable:

17 (1) The name of the political subdivision imposing the property tax;

18 (2) The real property or personal property on which the property tax will be imposed;

19 (3) The current tax rate ceiling, the proposed tax rate ceiling, and, if the political  
20 subdivision is seeking authorization to increase an existing tax, the difference between the  
21 proposed new tax rate ceiling and the current tax rate ceiling, expressed in percentage changed  
22 and the number of cents per one hundred dollars of assessed valuation. The percentage change  
23 shall be calculated by subtracting the current tax rate ceiling from the proposed tax rate ceiling,  
24 dividing the result by the current tax rate ceiling, and multiplying the quotient by one hundred;

25 (4) The length of time for which the tax will be imposed or the expiration date of the tax;

26 (5) The purpose for which the tax will be imposed;

27 (6) A description of additional actions a political subdivision affected by the ballot issue  
28 will be required to take;

29 (7) If the political subdivision is seeking authorization to issue bonds, notes, or other  
30 obligations:

Action Taken \_\_\_\_\_ Date \_\_\_\_\_

1 (a) An indication that bonds, notes, or other obligations will be issued if the proposal is  
 2 approved;

3 (b) The kind of bonds, notes, or other obligations that will be issued including, but not  
 4 limited to, general obligation bonds or revenue bonds; and

5 (c) The total amount of such bonds, notes, or other obligations;

6 (8) A disclosure that an increase to a tax rate ceiling could result in a tax rate increase;

7 (9) A statement indicating the real property or personal property that will be affected by  
 8 such tax or tax rate ceiling increase, containing wording substantially similar to the following, as  
 9 applicable:

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| <u>"If approved, this proposition could increase the property taxes of:</u> |
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| <u>A residential property _____ (insert levy amount multiplied by</u><br><u>100,000 multiplied by 0.0019) per \$100,000 of appraised valuation;</u> |
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| <u>A commercial property _____ (insert levy amount multiplied by</u><br><u>100,000 multiplied by 0.0032) per \$100,000 of appraised valuation;</u> |
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| <u>An agricultural property _____ (insert levy amount multiplied by</u><br><u>100,000 multiplied by 0.0012) per \$100,000 of appraised valuation;</u> |
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| <u>A motor vehicle _____ (insert levy amount multiplied by 10,000</u><br><u>multiplied by 0.00333) per \$10,000 of appraised valuation."</u> |
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10 3. Notwithstanding any other provision of law to the contrary, no political subdivision or  
 11 election authority shall advertise or describe any proposed tax on property in a political  
 12 subdivision as not increasing taxes, or any language to that effect, unless both:

13 (1) Failing to adopt the proposed measure would cause an actual increase in the tax rate;  
 14 and

15 (2) Adopting the proposed measure would cause the tax rate to stay the same or  
 16 decrease.

17 4. The ballot language statements shall fairly and accurately explain what a vote for and  
 18 what a vote against the measure represent. The ballot language shall be true and impartial  
 19 statements of the effect of a vote for and against the measure in language neither intentionally  
 20 argumentative nor likely to create prejudice for or against the proposed measure."; and

21 Further amend said bill by amending the title, enacting clause, and intersectional references  
 22 accordingly.  
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