



Texas: One and Indivisible

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Executive Director

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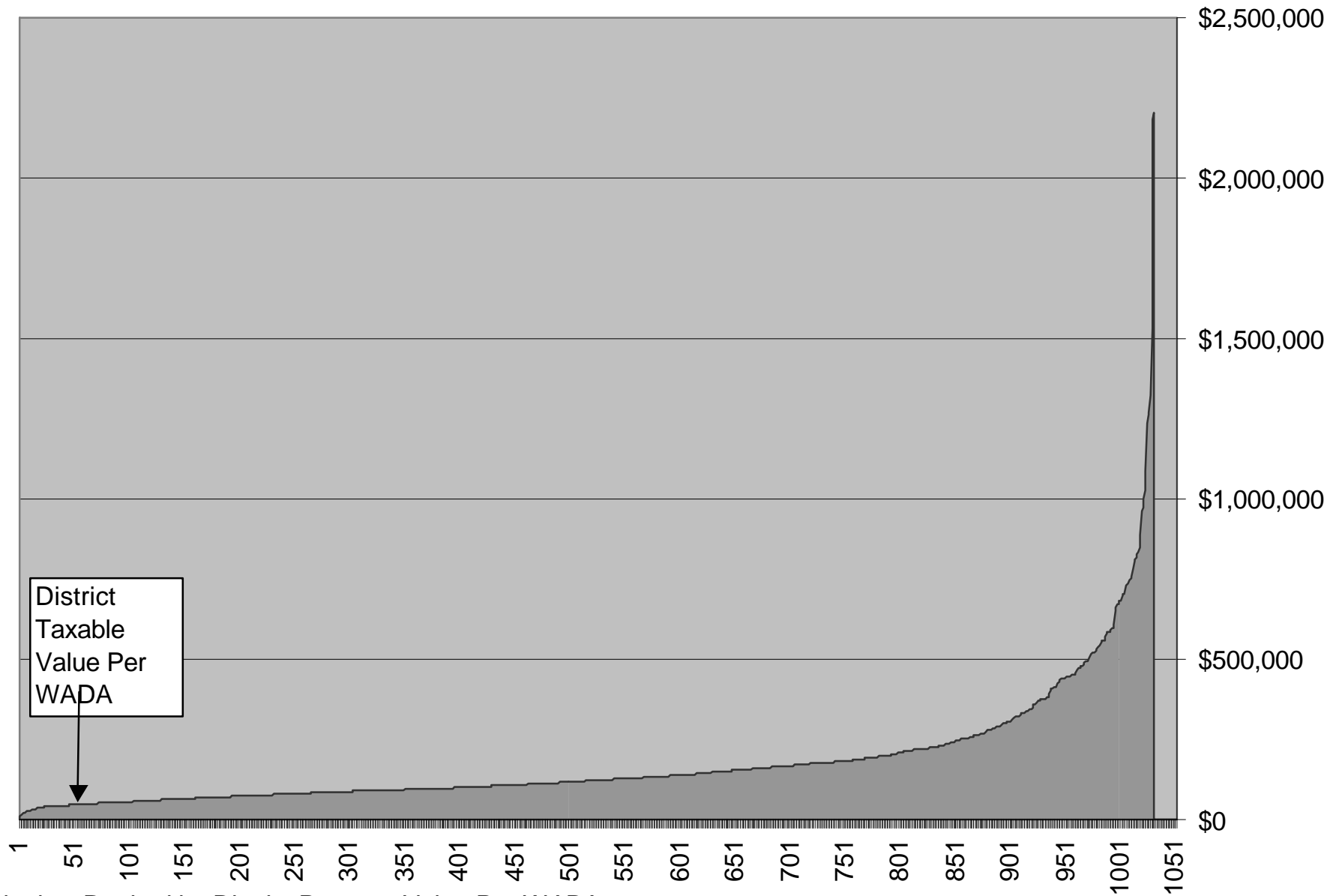
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District Property Value Per Weighted Student Average Daily Attendance (WADA)

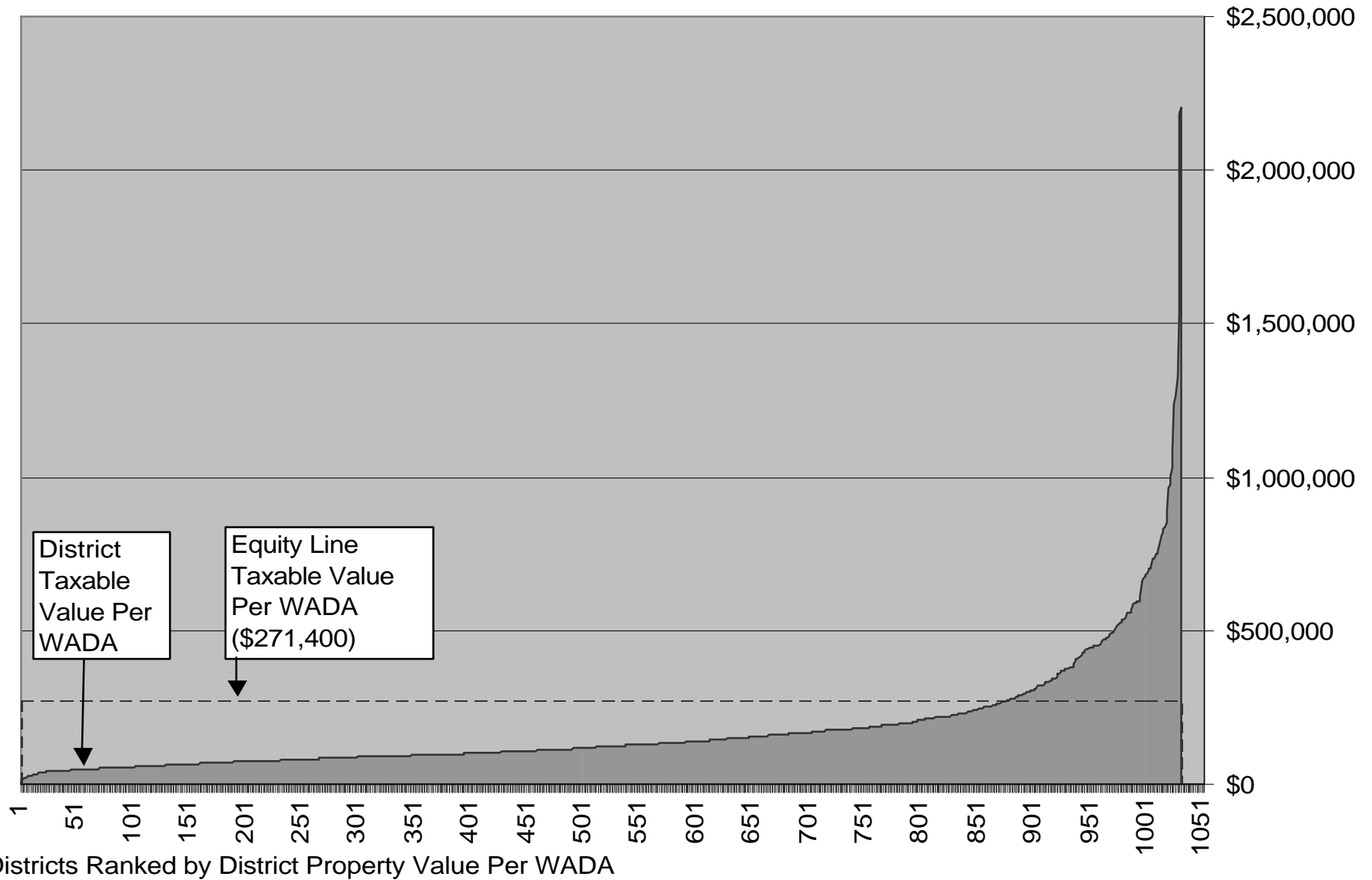


Districts Ranked by District Property Value Per WADA

Sources: 1)TEA DPV Data (2002) 2)TEA PEIMS Ethnicity and Economic Data (2002-03)
3)Equity Center WADA Data (2003-04) 4)Comptroller's Annual Property Tax Report

Center for Public Policy Priorities (June 2003)

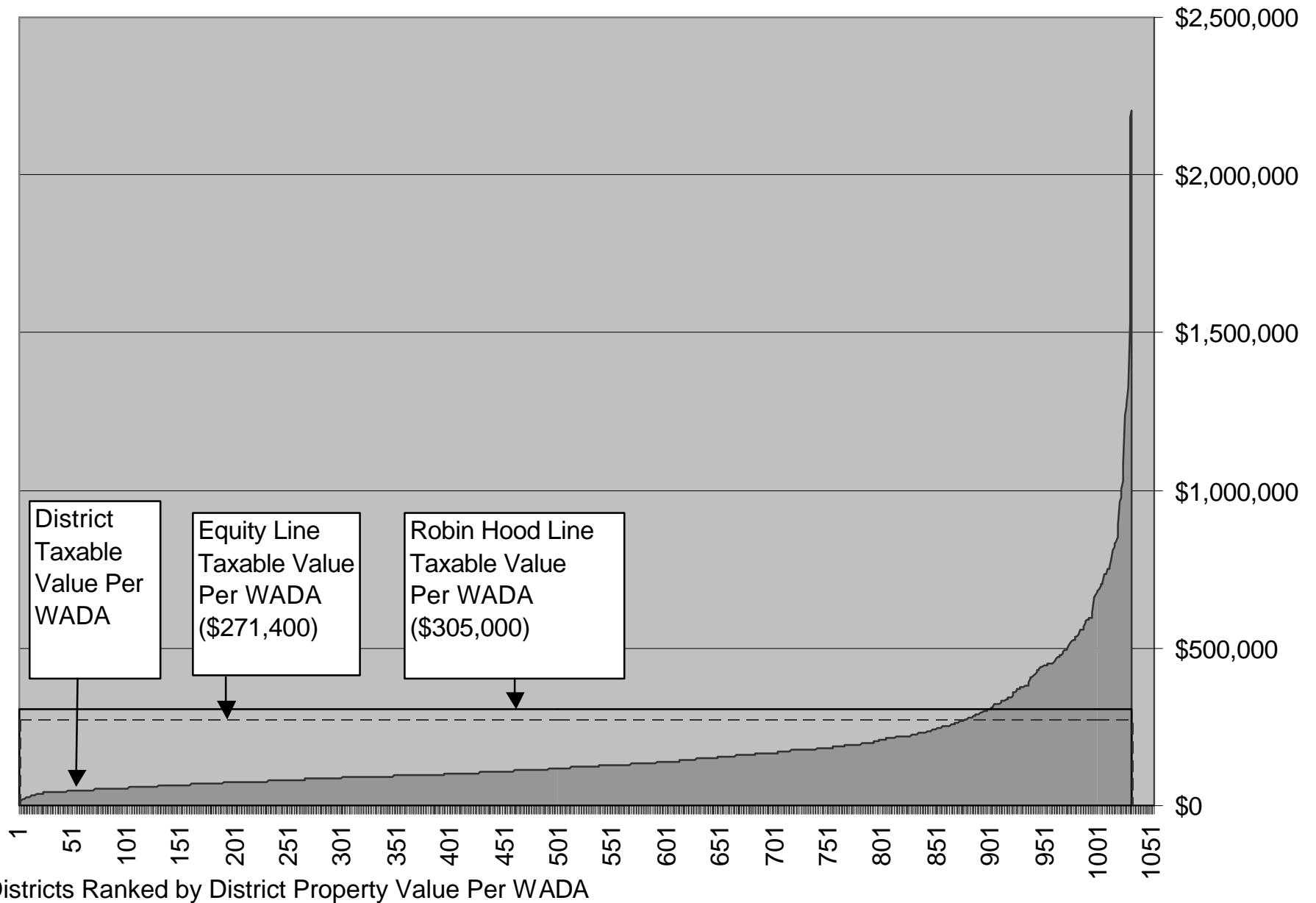
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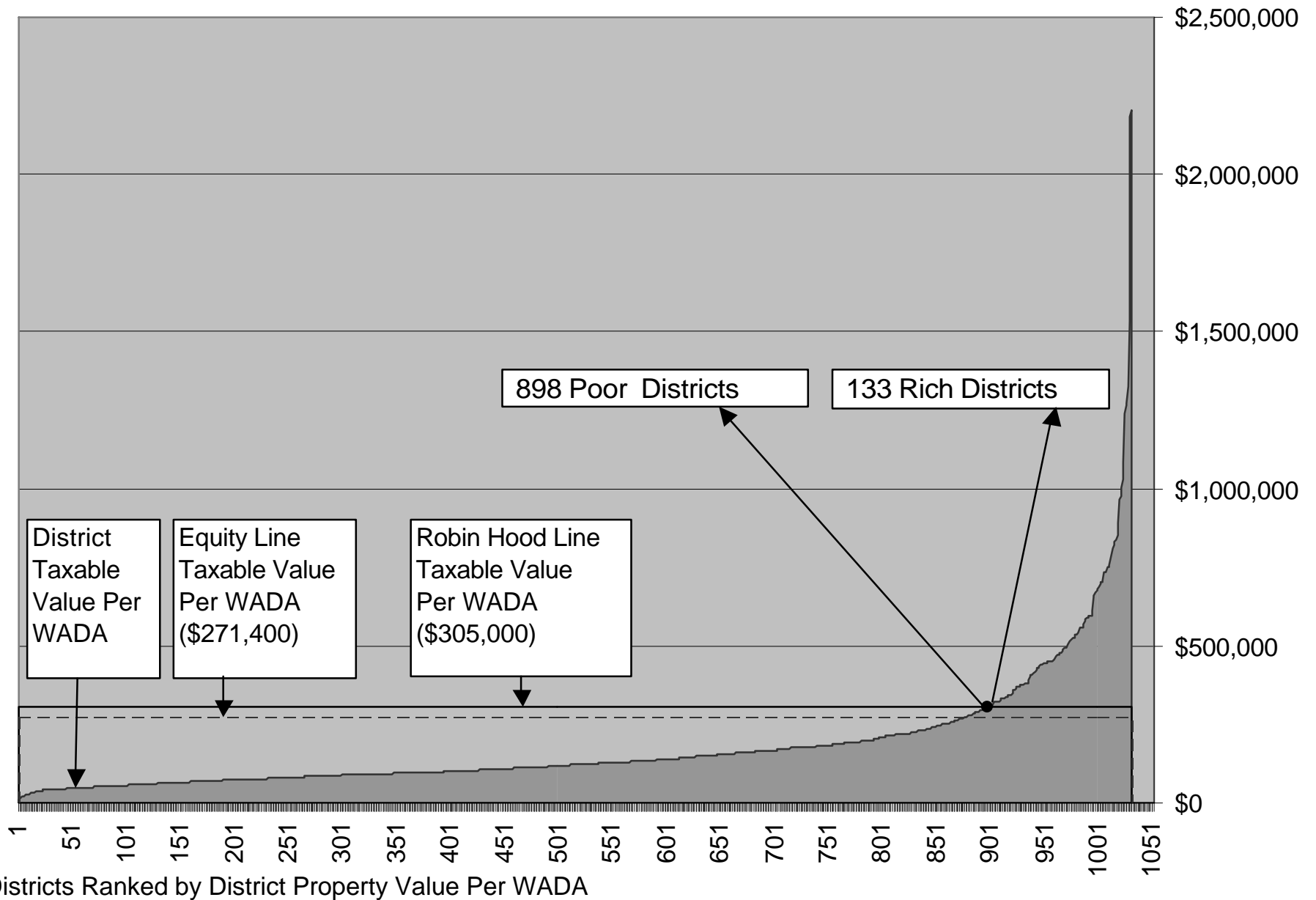
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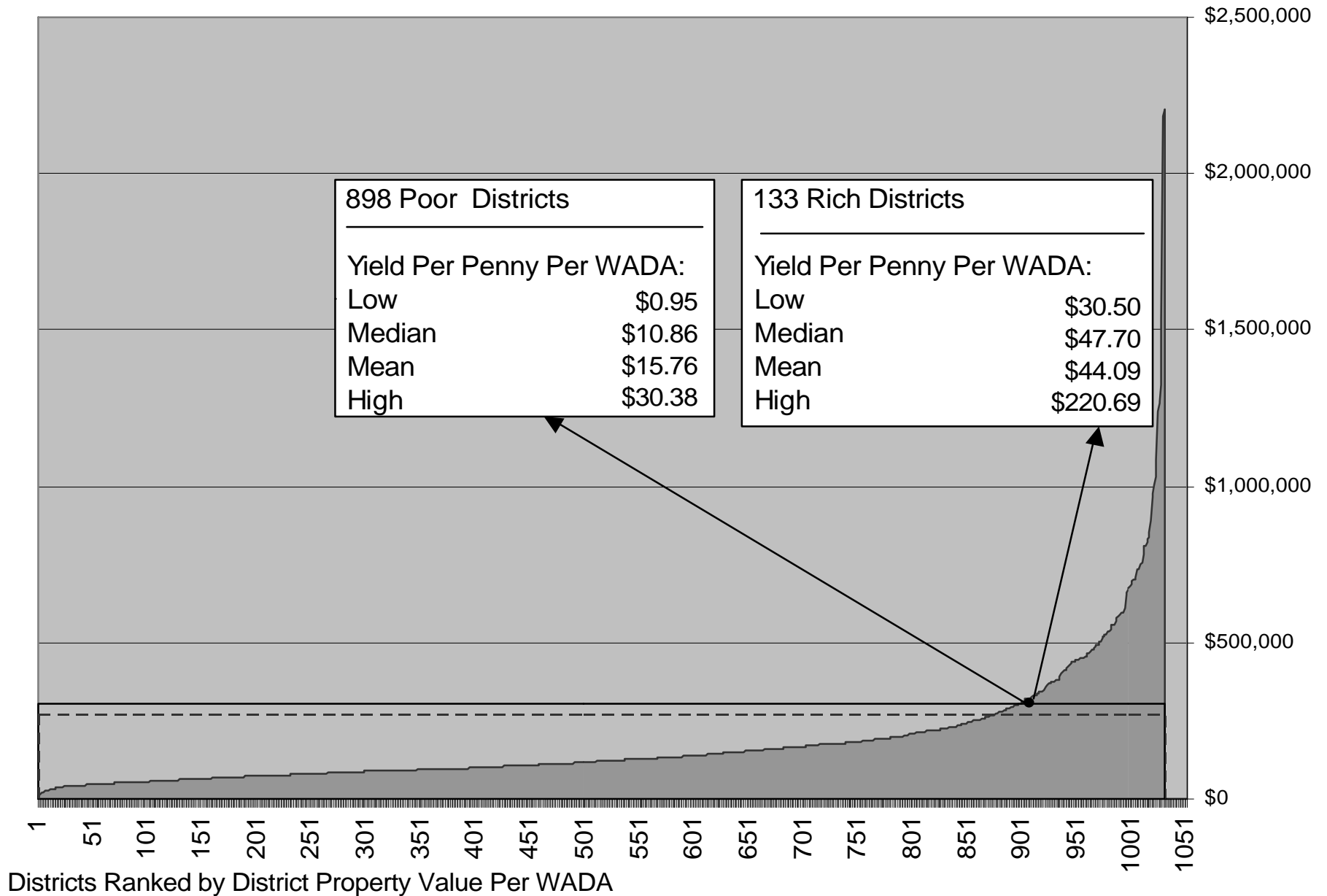
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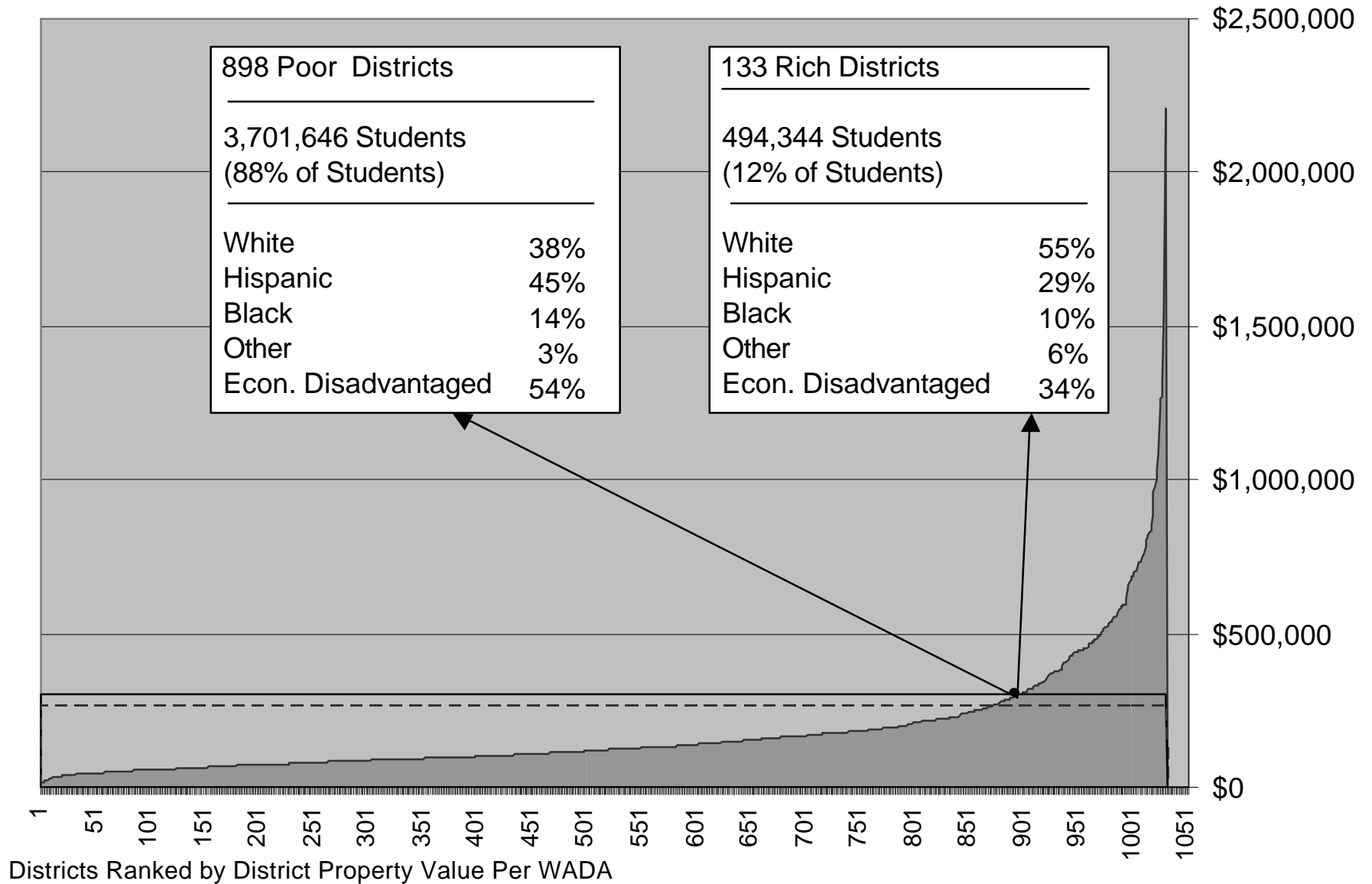
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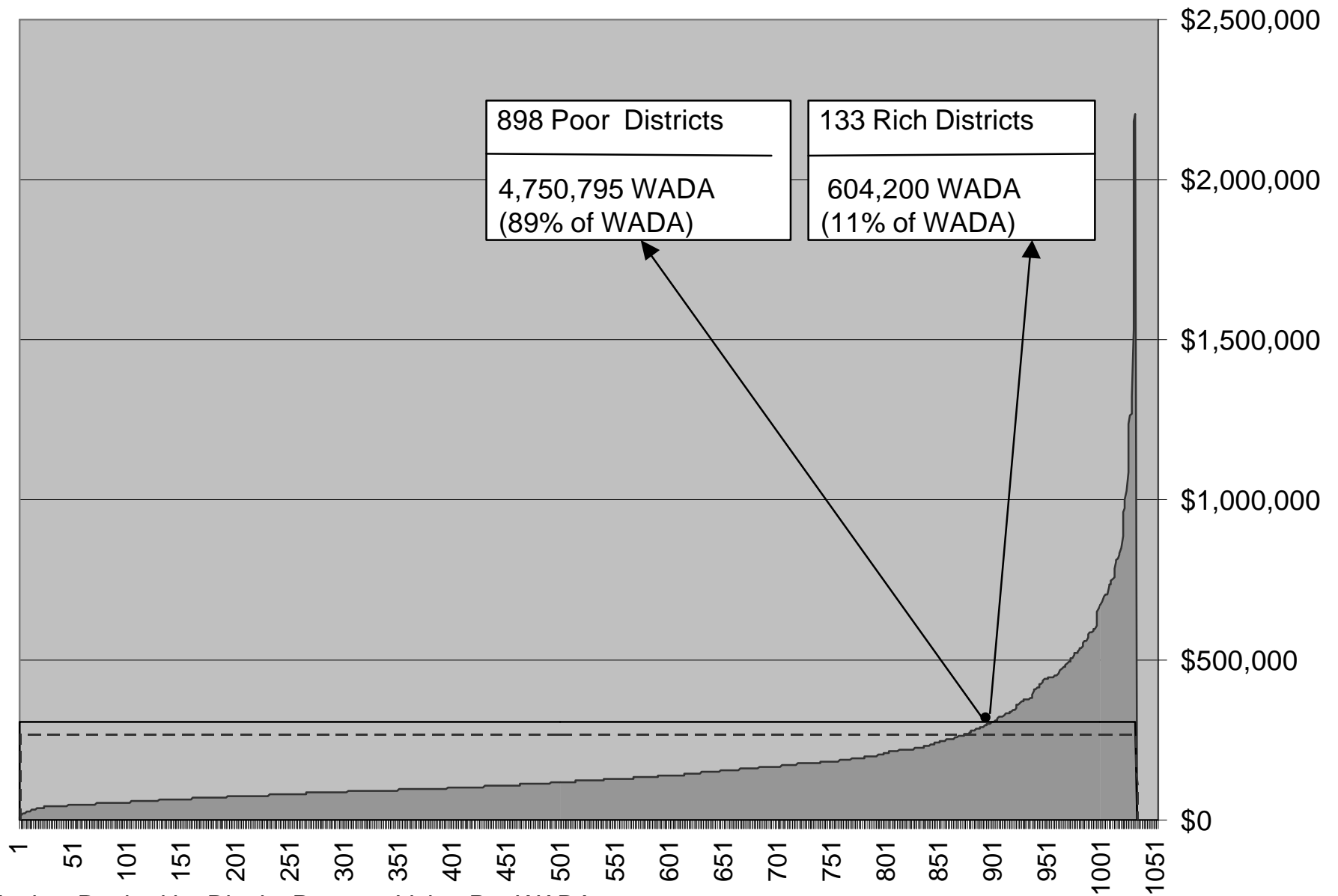
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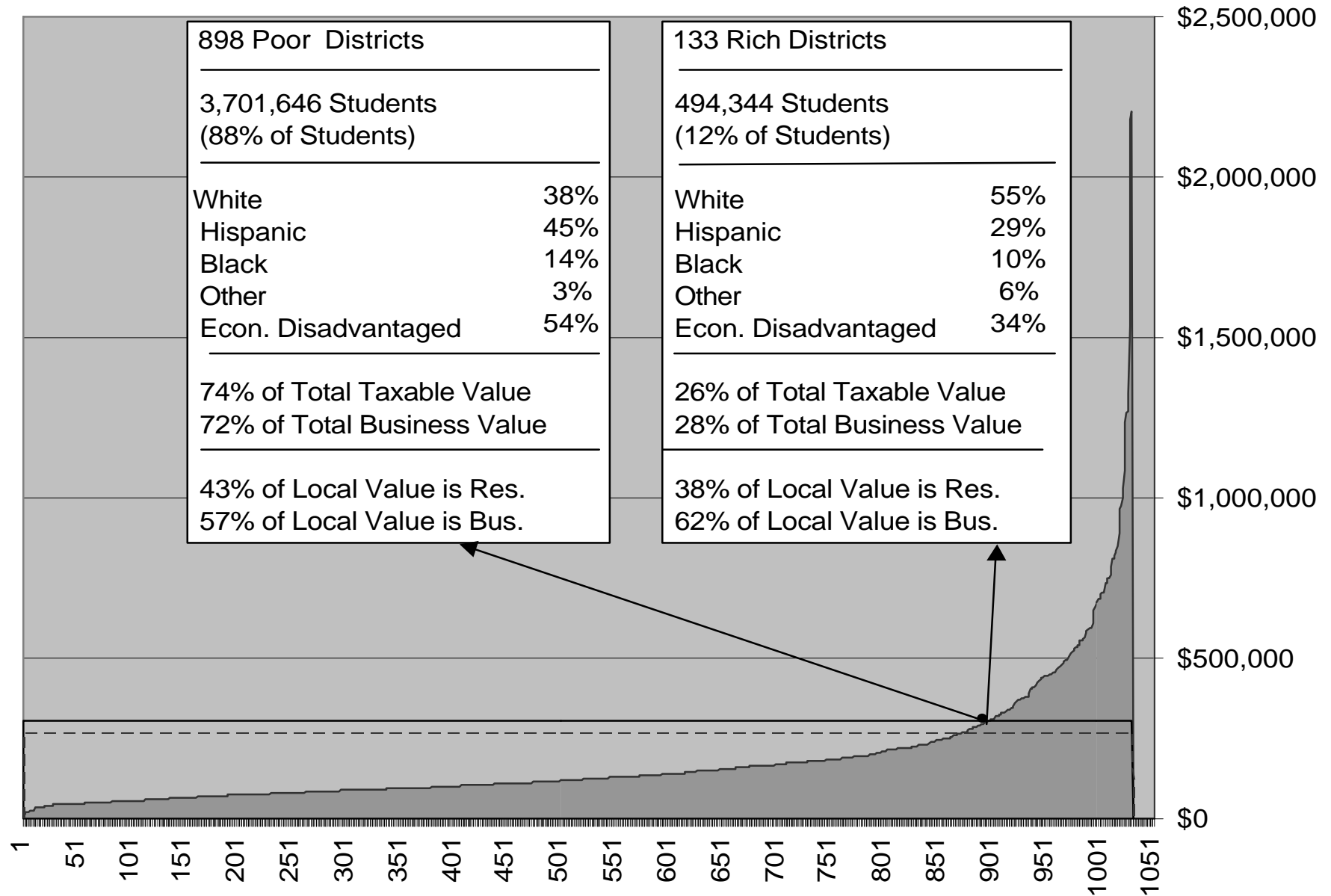


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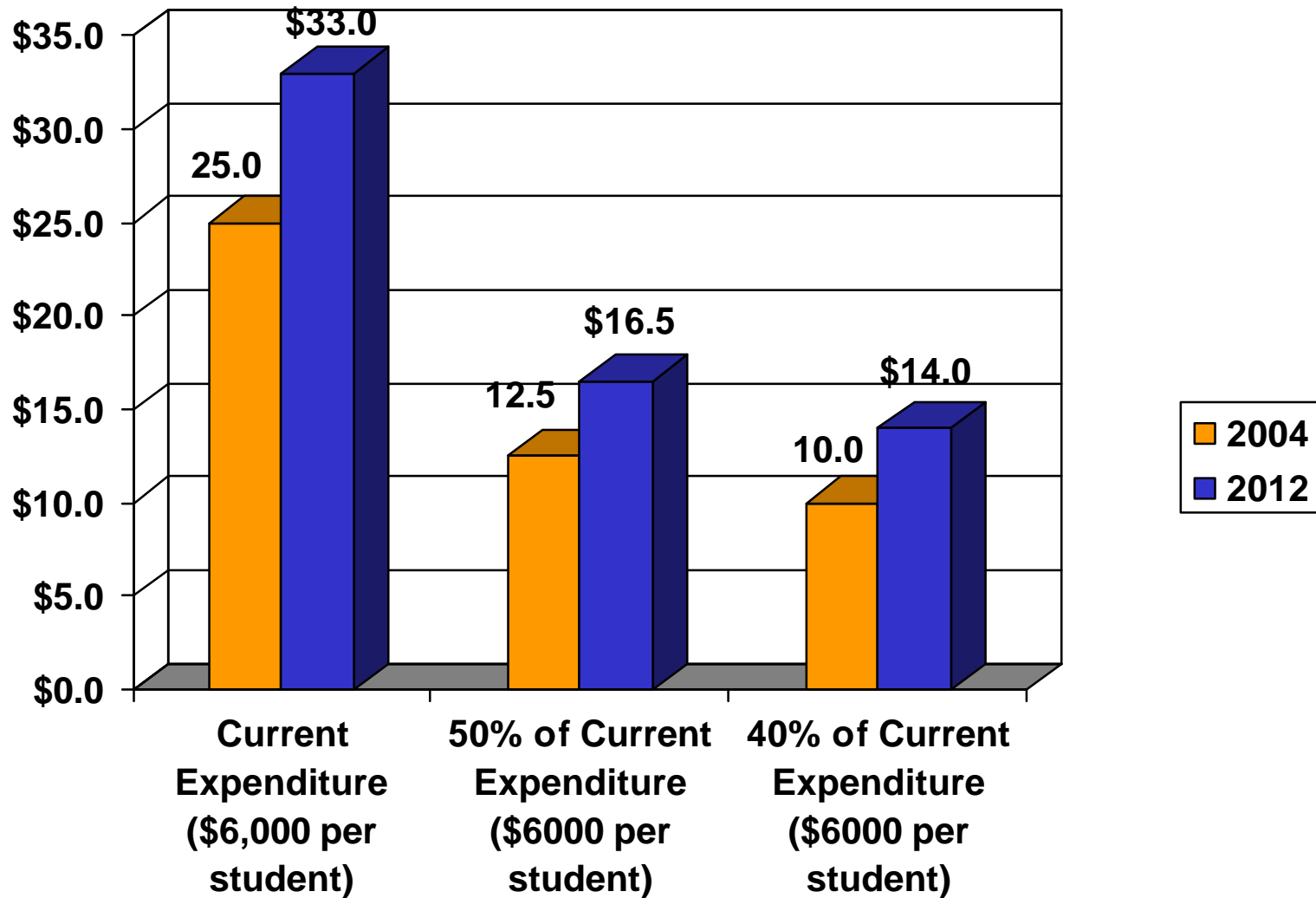


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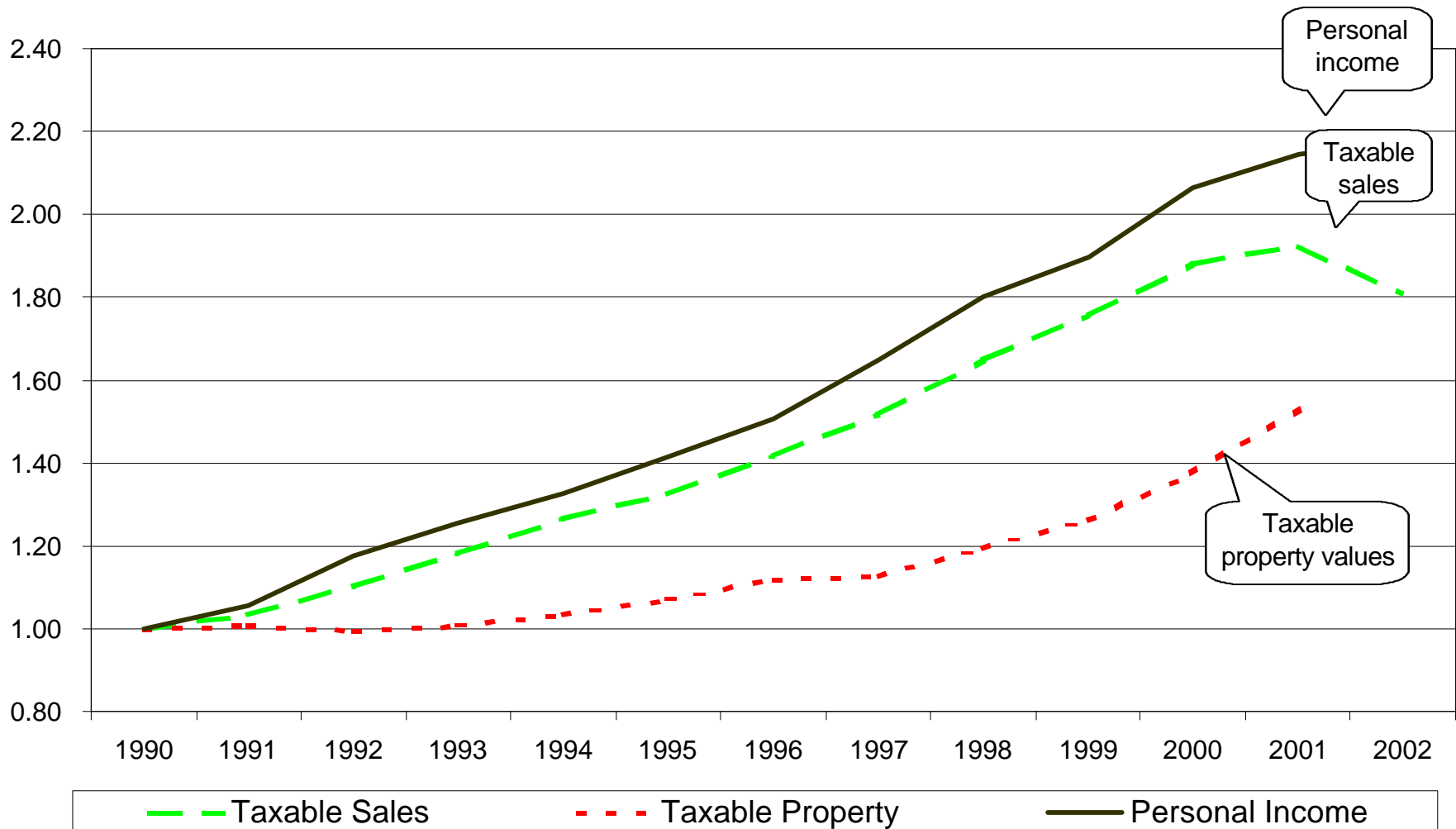
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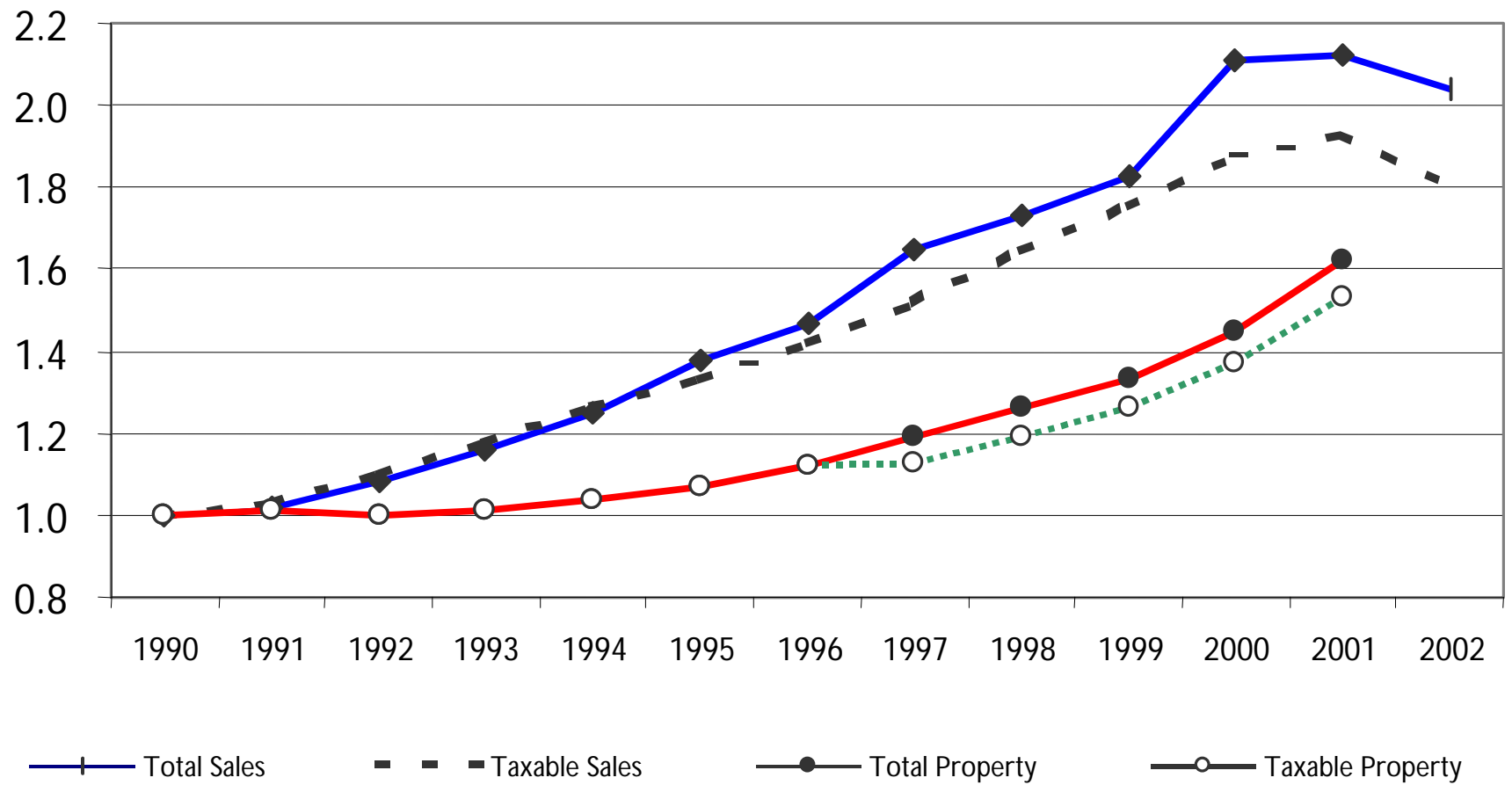
Public Education Cost Projections by Annual Per Student Sending



Personal Income Grows Faster Than Sales or Property Values

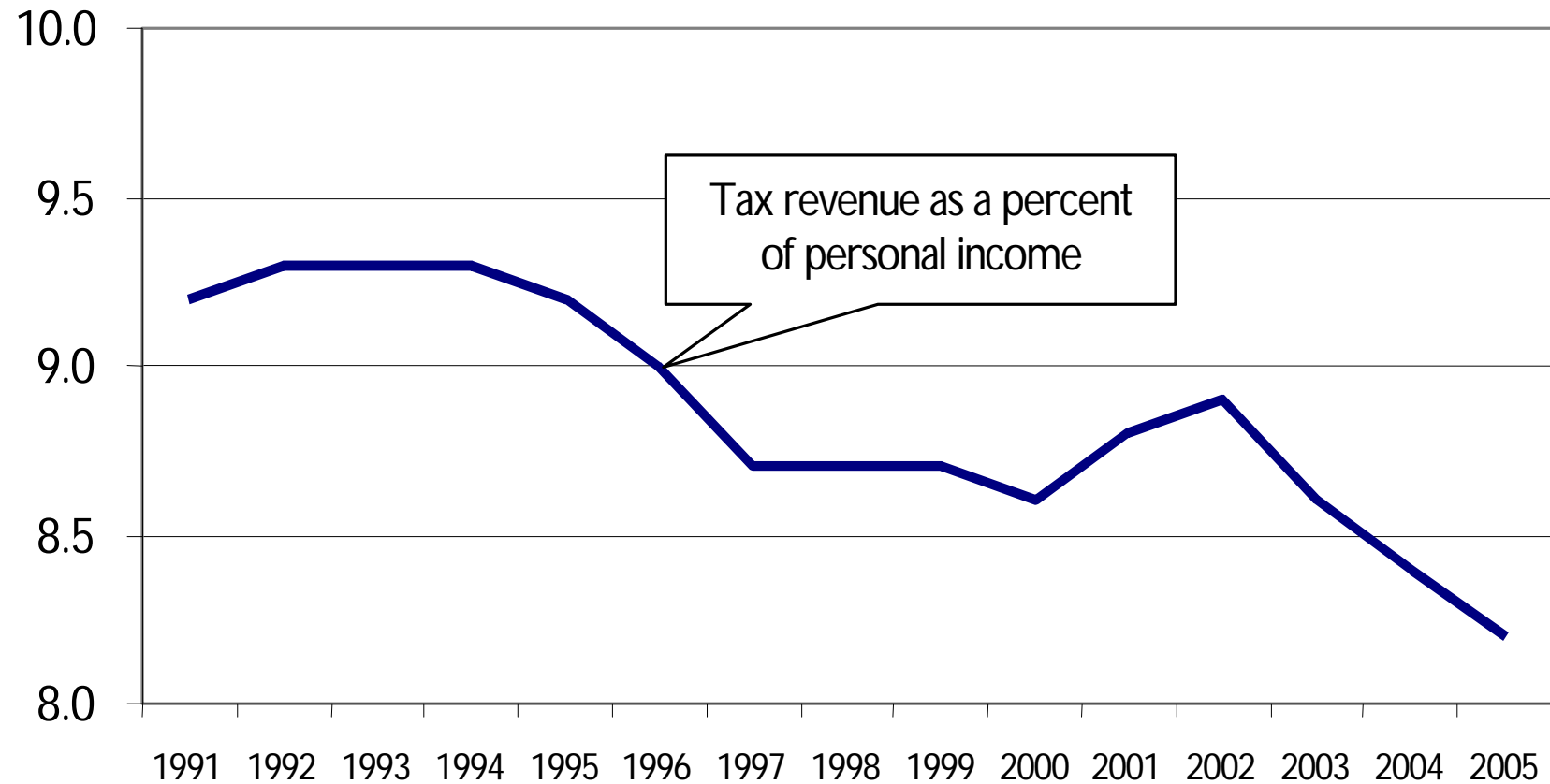


Our Tax Base is Eroding

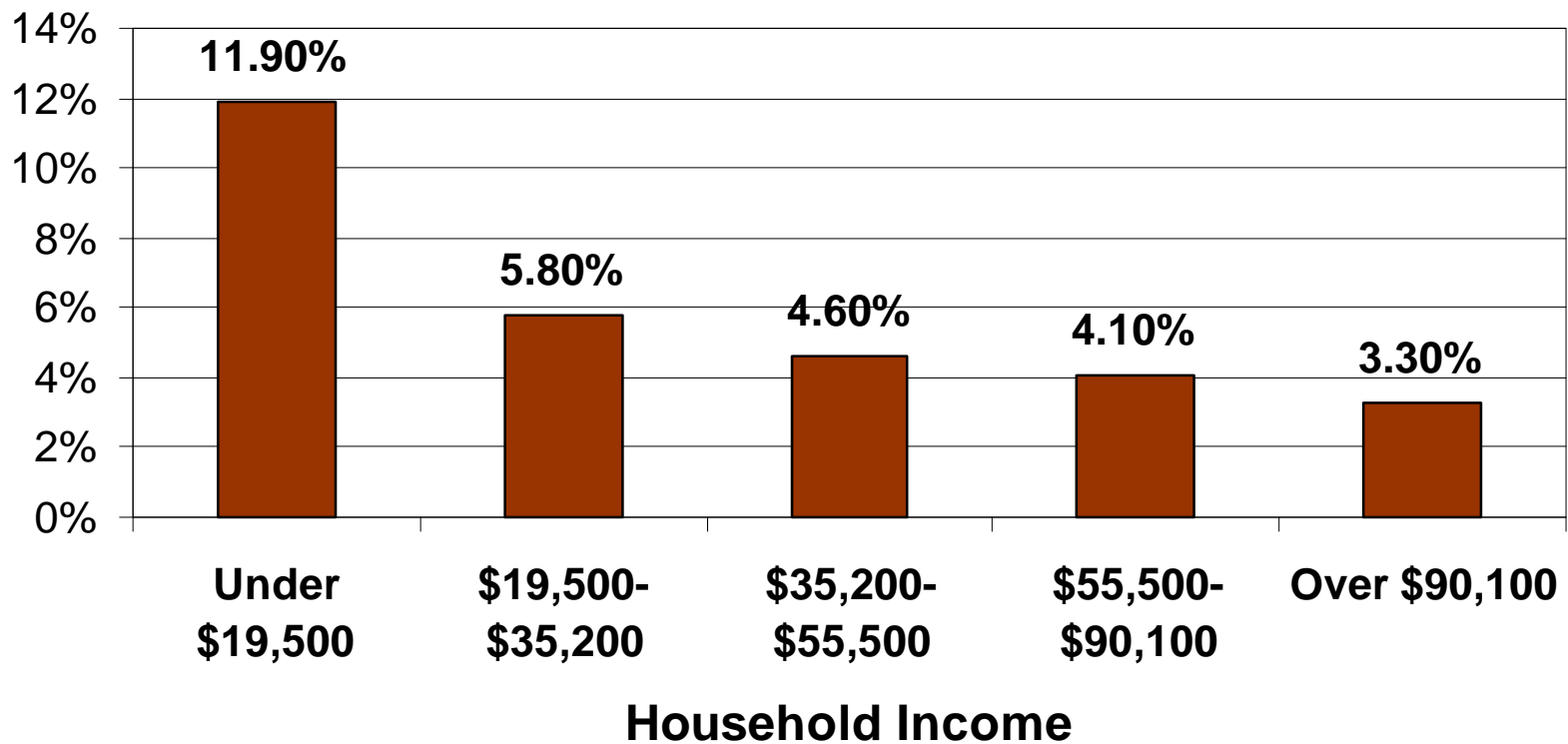


Percent of
Personal Income

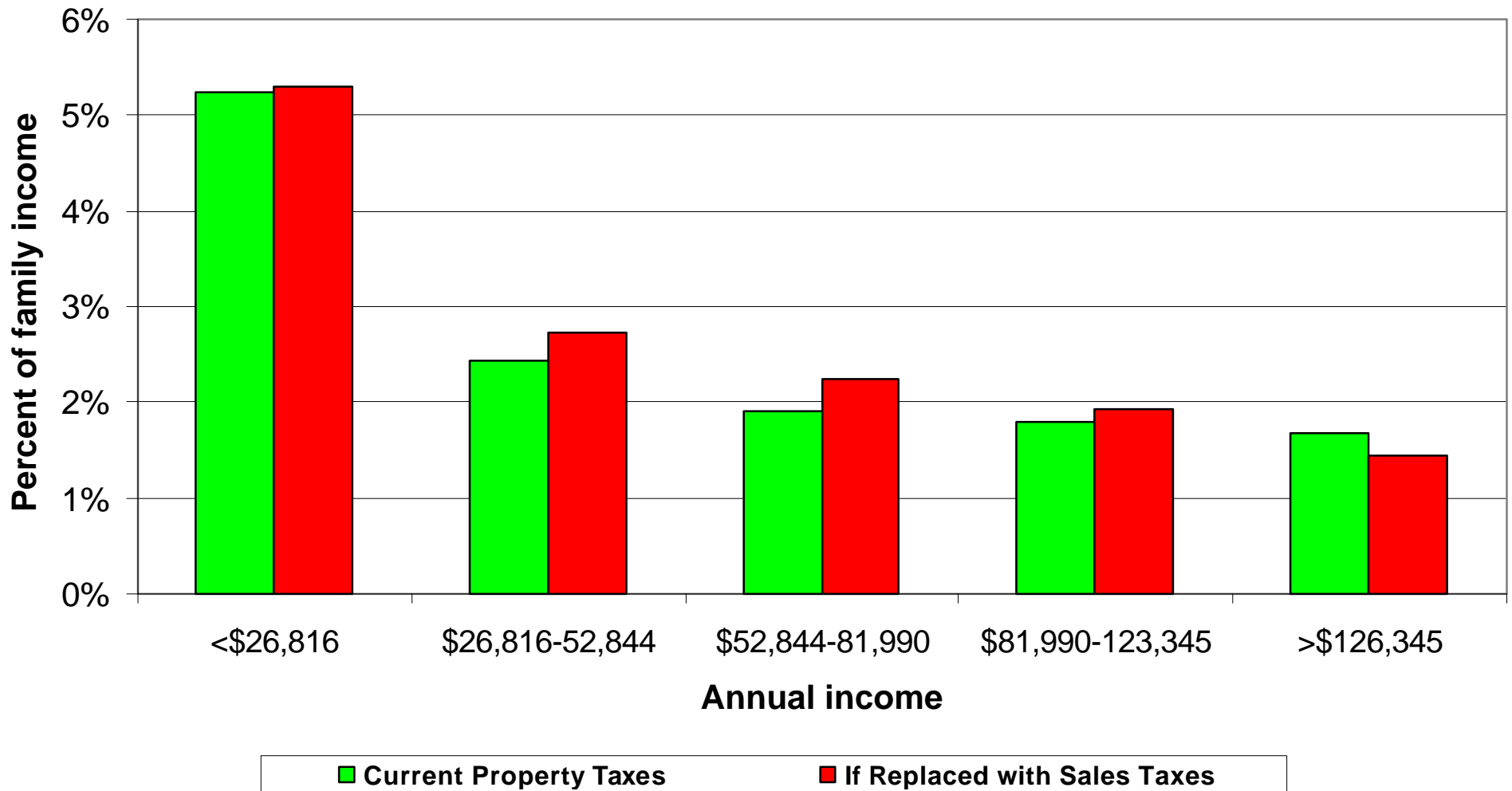
State and Local Tax Revenue is Falling as a Percentage of Our Economy



Texas State and Local Taxes as a Percent of Household Income, by Quintile



If We Replaced Current School Property Taxes with Sales Taxes



The Texas Constitution

Article 8 - TAXATION AND REVENUE

Section 24 - PERSONAL INCOME TAX; DEDICATION OF PROCEEDS

(a) A general law enacted by the legislature that imposes a tax on the net incomes of natural persons . . . must provide that the portion of the law imposing the tax not take effect until approved by a majority of the registered voters voting in a statewide referendum held on the question of imposing the tax.

(b) A general law enacted by the legislature that increases the rate of the tax, or changes the tax, in a manner that results in an increase in the combined income tax liability of all persons subject to the tax may not take effect until approved by a majority of the registered voters voting in a statewide referendum held on the question of increasing the income tax.

(f) In the first year in which a tax described by Subsection (a) is imposed and during the first year of any increase in the tax that is subject to Subsection (b) of this section, not less than two-thirds of all net revenues remaining after payment of all refunds allowed by law and expenses of collection from the tax shall be used to reduce the rate of ad valorem maintenance and operation taxes levied for the support of primary and secondary public education. In subsequent years, not less than two-thirds of all net revenues from the tax shall be used to continue such ad valorem tax relief.

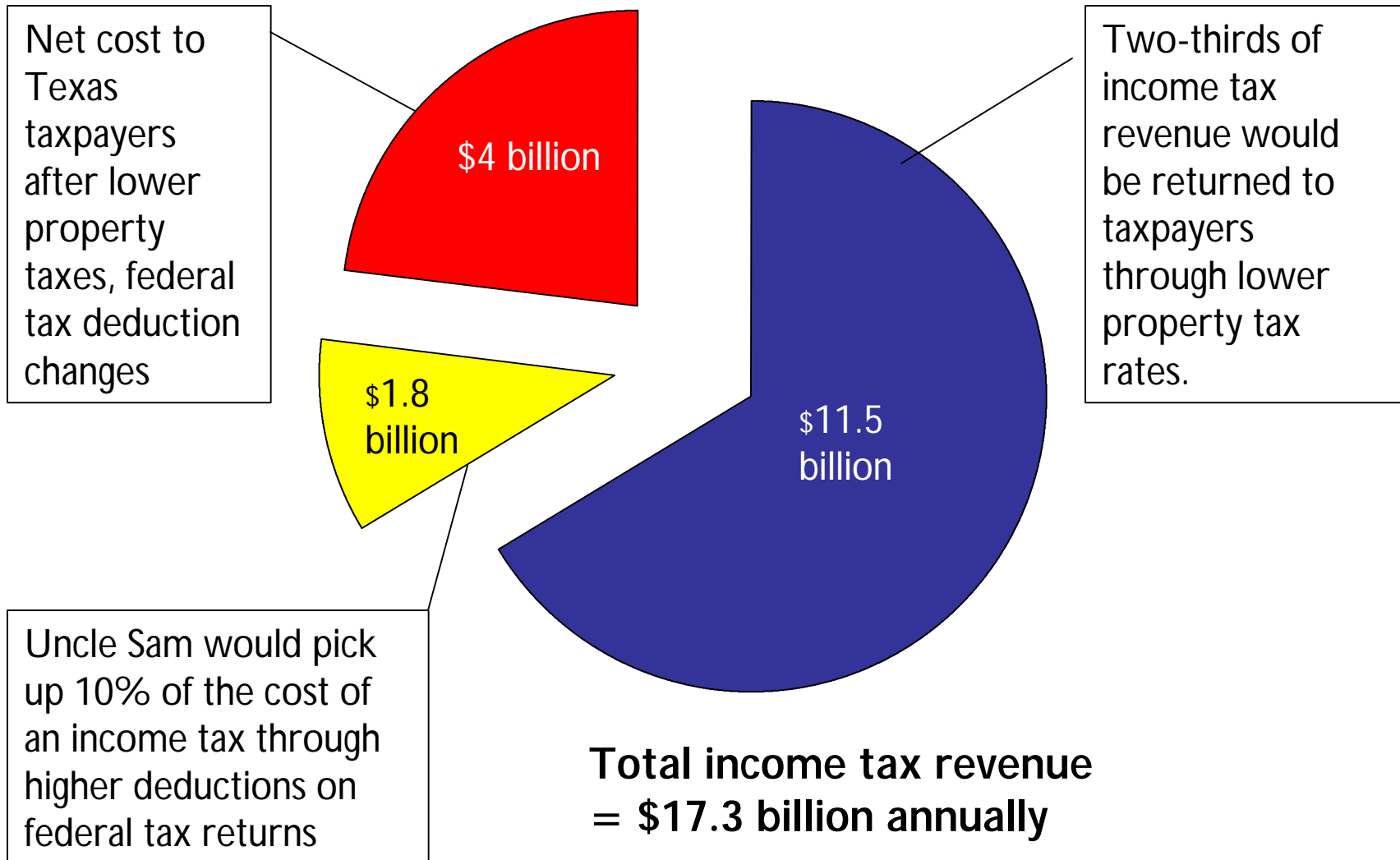
(g) The net revenues remaining after the dedication of money from the tax under Subsection (f) of this section shall be used for support of education, subject to legislative appropriation, allocation, and direction.

TEXAS CONSTITUTION (continued)

(h) The maximum rate at which a school district may impose ad valorem maintenance and operation taxes is reduced by an amount equal to one cent per \$100 valuation for each one cent per \$100 valuation that the school district's ad valorem maintenance and operation tax is reduced by the minimum amount of money dedicated under Subsection (f) of this section, provided that a school district may subsequently increase the maximum ad valorem maintenance and operation tax rate if the increased maximum rate is approved by a majority of the voters of the school district voting at an election called and held for that purpose. The legislature by general law shall provide for the tax relief that is required by Subsection (f) and this subsection.

(Added Nov. 2, 1993.)

How Does an Income Tax Work?



A State Income Tax, With Property Tax Reductions, Would Benefit Most Texans

