

Purchase of Attendance Credit



Excess Local Revenue

School districts who collect local revenue in excess of their entitlement must share their local tax revenue with other school districts. As part of Chapter 49 of the Texas Education Code, these districts must determine which option they will select to reduce local revenue:

1. Consolidation with another district;
2. Detachment of territory;
3. Purchase of average daily attendance credit;
4. Education of nonresident students; or
5. Tax base consolidation with another district.