

By: Callegari

H.B. No. 2476

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the authority of the board of a hospital district and  
3 the commissioners court of the county in which the district is  
4 located to take certain actions relating to ad valorem taxes  
5 imposed for the benefit of the hospital district.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Subchapter E, Chapter 281, Health and Safety  
8 Code, is amended by adding Section 281.096 to read as follows:

9 Sec. 281.096. AUTHORITY TO TAKE ACTIONS RELATING TO AD  
10 VALOREM TAXES. (a) With respect to the imposition or collection of  
11 an ad valorem tax imposed for the benefit of a hospital district,  
12 the commissioners court of the county in which the district is  
13 located has the authority assigned by law to the governing body of  
14 the hospital district, including the authority to:

15 (1) adopt an exemption, partial exemption, or other  
16 form of relief from an ad valorem tax;

17 (2) elect to tax property that would otherwise be  
18 exempt from an ad valorem tax; and

19 (3) exercise a power granted to a taxing unit under  
20 Section 6.30, Tax Code.

21 (b) The board of a hospital district may not exercise a  
22 power granted by Subsection (a) to the commissioners court with  
23 respect to the imposition or collection of an ad valorem tax imposed  
24 for the benefit of the hospital district.

1           SECTION 2. (a) This Act takes effect September 1, 2003.

2           (b) Section 281.096, Health and Safety Code, as added by  
3 this Act, applies only to the exemption or taxation of property for  
4 a tax year that begins on or after January 1, 2004. The exemption or  
5 taxation of property for a tax year that begins before that date is  
6 governed by the applicable law in effect before the effective date  
7 of this Act, and that law is continued in effect for that purpose.

8           (c) Section 281.096, Health and Safety Code, as added by  
9 this Act, does not affect a contract entered into under Section  
10 6.30(c), Tax Code, before the effective date of this Act.