

By: Lindsay

S.B. No. 294

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the authority of the Harris County Commissioners Court
3 and the board of the Harris County Hospital District to take certain
4 actions relating to ad valorem taxes imposed for the benefit of the
5 Harris County 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 the Harris County
12 Hospital District, the Harris County Commissioners Court has the
13 authority assigned by law to the governing body of a hospital
14 district, including the authority to:

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

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

19 (b) The board of the Harris County Hospital District may not
20 exercise a power granted by Subsection (a) to the Harris County
21 Commissioners Court with respect to the imposition or collection of
22 an ad valorem tax imposed for the benefit of the Harris County
23 Hospital District.

24 SECTION 2. This Act takes effect September 1, 2003, and

1 applies to an application for an exemption, partial exemption,
2 abatement, or other form of ad valorem tax relief filed on or after
3 that date. An application filed before that date is governed by the
4 law in effect on the date the application was filed, and that law is
5 continued in effect for that purpose.