

By: Ogden

S.B. No. 1483

A BILL TO BE ENTITLED

AN ACT

relating to the counties eligible to create a county assistance district that may impose a sales and use tax.

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

SECTION 1. Section 384.002, Local Government Code, as added by Chapter 1283, Acts of the 76th Legislature, Regular Session, 1999, is amended to read as follows:

Sec. 384.002. APPLICABILITY. This chapter applies only to a county that has a population of less than 45,000 and either:

(1) does not impose a sales and use tax under Chapter 323, Tax Code; or

(2) has ~~and~~ any portion of its territory ~~[of which is]~~ included in an authority governed by Chapter 451 or 452, Transportation Code.

SECTION 2. Section 384.003, Local Government Code, as added by Chapter 1283, Acts of the 76th Legislature, Regular Session, 1999, is amended by amending Subsections (b) and (f) and adding Subsection (g) to read as follows:

(b) The order calling the election must:

(1) define the boundaries of the district to include any portion of the county:

(A) that is not located in an authority governed by Chapter 451 or 452, Transportation Code; or

(B) in which the combined tax rate of all sales

1 and use taxes imposed, including the rate to be imposed by the
2 district if approved at the election, would not exceed two percent;
3 and

4 (2) call for the election to be held within those
5 boundaries.

6 (f) The commissioners court may call an election to be held
7 in an area of the county that is not located in a district created
8 under this section to determine whether the area should be included
9 in the district and whether the district's sales and use tax should
10 be imposed in the area. An election may not be held in an area:

11 (1) that is included in an authority governed by
12 Chapter 451 or 452, Transportation Code; or

13 (2) in which the combined tax rate of all sales and use
14 taxes imposed, including the rate to be imposed by the district if
15 approved at the election, would exceed two percent.

16 (g) The area in which an election is held under Subsection
17 (f) is included in the district and the sales and use tax is imposed
18 if a majority of the votes received at the election favor inclusion
19 in the district and imposition of the sales and use tax.

20 SECTION 3. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2003.