

BILL ANALYSIS

S.B. 1518
By: Deuell
County Affairs
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The comptroller of public accounts (comptroller) refused to recognize the creation of the Rockwall County Public Safety Fire Assistance District (district) and the accompanying imposition of a sales tax on the grounds that the City of Rockwall and some uninhabited areas of Dallas County had been incorrectly included in the district election. As those areas are already taxed at the maximum level of two percent, the comptroller refused to implement the tax in any area within the district.

Rockwall County was unable to rectify the situation through the more expedient remedy of simply calling another election due to the fact that the results of the 2000 Census were released before such a measure could be undertaken. Rockwall County currently has a population greater than the 45,000 limit imposed by Chapter 387, Local Government Code.

As proposed, S.B. 1518 validates the November 7, 2000, election which created the Rockwall County Public Safety and Fire Assistance District in accordance with Chapter 387, Local Government Code. It also creates an allowance for collecting an additional one-half percent sales tax in areas of Rockwall County not currently subject to the maximum two percent. These measures were approved by voters and certified by the commissioners court of Rockwall County.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

SECTION 1. (a) Provides that the legislature validates and confirms the creation of the Rockwall County Public Safety and Fire Assistance District, as of November 7, 2000, at which voters approved of the creation of the district and the levy of a maintenance tax of one-half of one percent.

(b) Provides that this section does not apply to any matter that on the effective date of this Act is involved in litigation that ultimately results in the matter being held invalid by a final court judgment or that has been held invalid by a final court judgment.

(c) Provides that this Act does not validate any governmental act or proceeding that, under the law in effect at the time the act or proceeding occurred, would constitute a criminal offense punishable as a misdemeanor or felony.

SECTION 2. Effective date

EFFECTIVE DATE

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2005.