

## **BILL ANALYSIS**

Senate Research Center

S.B. 1621  
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Intergovernmental Relations  
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Enrolled

### **AUTHOR'S/SPONSOR'S STATEMENT OF INTENT**

Currently, emergency services districts in all counties except for Harris County are allowed to set their tax rates at up to 10 cents per \$100 valuation. Harris County emergency services districts have been capped at three cents per \$100 valuation. With the increased demand on the growing region of unincorporated Harris County, the districts need the authority to respond accordingly.

S.B. 1621 removes the three cents per \$100 valuation cap to bring Harris County emergency services districts in line with the other county districts in the state.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 775.018(a), Health and Safety Code, to delete the exception, as provided by Subsection (b), to the rule that on the granting of a petition, the commissioners court shall order an election to confirm the emergency services district's creation and authorize the imposition of a tax not to exceed a certain rate.

SECTION 2. Repealer: Sections 775.018(b) (authorizing the commissioners court to order a confirmation election and authorize an ad valorem tax for counties of a certain population), 775.0741 (Ad Valorem Tax in District Located Wholly in Populous County), and 775.0745(e) (referencing a district created under Section 775.018(b)), Health and Safety Code.

SECTION 3. Makes application of Section 775.018, Health and Safety Code, as amended by this Act, prospective to petitions granted on or after the effective date of this Act.

SECTION 4. Provides that the changes in law made by this Act do not affect taxes imposed before the effective date of this Act.

SECTION 5. Effective date: September 1, 2005.