

AN ACT

relating to combined municipal sales tax ballot propositions.

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

SECTION 1. Subtitle C, Chapter 321, Tax Code, is amended by adding Section 321.409 to read as follows:

Sec. 321.409. COMBINED MUNICIPAL SALES TAX BALLOT PROPOSITIONS. (a) Notwithstanding any provisions of this code or other state law, a municipality may by a combined ballot proposition lower or repeal any dedicated or special purpose municipal sales tax, including the additional sales tax for property tax relief, and by the same proposition raise or adopt any other dedicated or special purpose municipal sales tax, including the additional sales tax for property tax relief.

(b) A combined sales tax proposition under this section shall contain substantially the same language, if any, required by law for the lowering, repealing, raising, or adopting of each tax as appropriate.

(c) A negative vote on a combined sales tax proposition under this section shall have no effect on either the sales tax to be lowered or repealed by the proposition or the sales tax to be raised or adopted by the proposition.

(d) This section does not apply to sales tax elections called by any method other than by the governing body.

(e) This section shall not be construed to change the

H.B. No. 3195

1 substantive law of any sales tax, including the allowed maximum
2 rate or combined rate of local sales taxes.

3 SECTION 2. This Act takes effect September 1, 2005.

H.B. No. 3195

President of the Senate

Speaker of the House

I certify that H.B. No. 3195 was passed by the House on May 9, 2005, by a non-record vote.

Chief Clerk of the House

I certify that H.B. No. 3195 was passed by the Senate on May 23, 2005, by the following vote: Yeas 30, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor