

1-1 By: Smith of Tarrant (Senate Sponsor - Seliger) H.B. No. 3195
1-2 (In the Senate - Received from the House May 10, 2005;
1-3 May 12, 2005, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 19, 2005, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 19, 2005, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to combined municipal sales tax ballot propositions.

1-9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-10 SECTION 1. Subtitle C, Chapter 321, Tax Code, is amended by
1-11 adding Section 321.409 to read as follows:

1-12 Sec. 321.409. COMBINED MUNICIPAL SALES TAX BALLOT
1-13 PROPOSITIONS. (a) Notwithstanding any provisions of this code or
1-14 other state law, a municipality may by a combined ballot
1-15 proposition lower or repeal any dedicated or special purpose
1-16 municipal sales tax, including the additional sales tax for
1-17 property tax relief, and by the same proposition raise or adopt any
1-18 other dedicated or special purpose municipal sales tax, including
1-19 the additional sales tax for property tax relief.

1-20 (b) A combined sales tax proposition under this section
1-21 shall contain substantially the same language, if any, required by
1-22 law for the lowering, repealing, raising, or adopting of each tax as
1-23 appropriate.

1-24 (c) A negative vote on a combined sales tax proposition
1-25 under this section shall have no effect on either the sales tax to
1-26 be lowered or repealed by the proposition or the sales tax to be
1-27 raised or adopted by the proposition.

1-28 (d) This section does not apply to sales tax elections
1-29 called by any method other than by the governing body.

1-30 (e) This section shall not be construed to change the
1-31 substantive law of any sales tax, including the allowed maximum
1-32 rate or combined rate of local sales taxes.

1-33 SECTION 2. This Act takes effect September 1, 2005.

1-34 * * * * *