

BILL ANALYSIS

C.S.S.B. 1502
By: Zaffirini
Local Government Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Chapter 775, Health and Safety Code, authorizes an emergency services district that provides emergency health services to an individual because of an immediate perceived need for physiological or psychological care and may provide for other community needs, including fire prevention or suppression, to impose a tax for maintenance of the services provided by the district. The purpose of this bill is to provide limitations and procedures for a district sales and use tax.

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. Amends Section 775.0751, Health and Safety Code, by authorizing an emergency services district to adopt by voter election, change the rate of, or abolish a sales and use tax if the district's board excludes from the territory subject to the tax any portion of the district at which the local tax is at two percent and gives to the commissioners court of each county in which the district is located, not later than the 30th day after the date of the election order, notice of the contents of the election.

SECTION 2. Effective date: Upon passage if it receives the vote required by Section 39, Article III, Texas Constitution; otherwise, September 1, 2007.

EFFECTIVE DATE

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COMPARISON OF ORIGINAL TO SUBSTITUTE

The substitute amends Section 775.0751, Health and Safety Code, rather than Section 775.0745, Health and Safety Code, to require a similar notice of an order for a tax election and adds the details about the limitations and scope of the proposed tax.