

By: Phillips

H.B. No. 3084

A BILL TO BE ENTITLED

AN ACT

relating to the municipal street maintenance sales tax.

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

SECTION 1. Section 327.007(a), Tax Code, is amended to read as follows:

(a) Unless imposition of a [~~the~~] sales and use tax authorized by this chapter and adopted before September 1, 2007, is reauthorized as provided by this section, the tax expires on:

(1) the fourth anniversary of the date the tax originally took effect under Section 327.005; or

(2) the first day of the first calendar quarter occurring after the fourth anniversary of the date the tax was last reauthorized under this section.

SECTION 2. Chapter 327, Tax Code, is amended by adding Section 327.009 to read as follows:

Sec. 327.009. REPEAL OF TAX. (a) An election to abolish the tax authorized by this chapter is called by the adoption of an order by the governing body of the municipality. The governing body may call an election on its own motion or shall call an election if a number of qualified voters in the municipality equal to at least five percent of the number of registered voters in the municipality petition the governing body to call the election.

(b) At an election to abolish the tax, the ballot shall be prepared to permit voting for or against the proposition: "The

1 abolition of the local sales and use tax for maintenance and repair
2 of municipal streets in (name of municipality)."

3 SECTION 3. This Act takes effect September 1, 2007.