

BILL ANALYSIS

H.B. 2228
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Urban Affairs
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, laws governing the municipal street maintenance sales and use tax, the crime control and prevention district sales and use tax, and the fire control, prevention, and emergency medical services district sales and use tax include provisions relating to continuing that tax. The street maintenance sales and use tax law provides for the reauthorization of the tax in the fourth year. The crime control and prevention district sales and use tax law provides for a referendum on the tax four years after the district is created. In contrast, the fire control, prevention, and emergency medical services district sales and use tax law provides for a referendum after five years. This bill seeks to create a uniform reauthorization period of four years for these three local option sales and use taxes.

H.B. 2228 changes the earliest date on which a referendum to continue or dissolve a fire control, prevention, and emergency medical services district and to continue or abolish the district sales and use tax from five to four years from the date the district was created.

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

H.B. 2228 amends the Local Government Code to prohibit the board of directors of a fire control, prevention, and emergency medical services district from holding a referendum election on the dual question of continuation or dissolution of the district and continuation or abolishment of the district sales and use tax before the fourth, rather than the fifth, anniversary of the date the district was created or before the third anniversary of the date of the last such referendum election.

EFFECTIVE DATE

On passage, or, if the act does not receive the necessary vote, the act takes effect September 1, 2009.