

## **BILL ANALYSIS**

H.J.R. 112  
By: Bolton  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law allows the board of an emergency services district to annually impose a property tax on real and personal property located in the district for the district's support and other authorized purposes.

H.J.R. 112 authorizes legislation that would allow a county commissioners court, subject to voter approval, to impose an additional property tax of five cents per \$100 valuation specifically for the acquisition of land, equipment, or apparatus or the construction of capital improvements for an emergency services district.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.J.R. 112 proposes an amendment to the Texas Constitution relating to the authority to impose a property tax of up to 10 cents per \$100 valuation for the support of an emergency services district. The resolution specifies that the currently authorized property tax is for the operating and capital support of such a district and authorizes legislation to allow a county commissioners court to impose an additional property tax, subject to voter approval, of five cents per \$100 valuation for the district's acquisition of land, equipment, or apparatus or the construction of capital improvements. The resolution sets forth the required language for the ballot.

### **ELECTION DATE**

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 3, 2009.