

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 1621
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Intergovernmental Relations
5/1/2009
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, there are two statutes under which emergency services may be created and may operate. One governs districts in counties with a population of 125,000 or less and the other governs all others. This bill brings all emergency services districts under one statute and allows the districts operating under the old statute the authority to, among other things, contract for law enforcement services to enforce fire code, charge reasonable fees for providing services, collect delinquent fees through court proceedings, and borrow money to construct emergency services facilities.

C.S.S.B. 1621 amends current law relating to the powers and duties of counties and emergency services districts.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 775.0205(a), Health and Safety Code, to prohibit the most recently created district, if the territory in a district created under this chapter overlaps with the boundaries of another district created under this chapter, rather than another district created under this chapter or created under Chapter 776, from providing services in the overlapping territory that duplicate the services provided by the other district at the time the overlapping district was created.

SECTION 2. Amends Section 344.051(c), Local Government Code, to authorize that a district, except as provided by Subsection (f), be created inside the boundaries of an emergency services district operating under Chapter 775, rather than Chapter 775 or 776, Health and Safety Code, only if the governing body of the emergency services district (district) gives its written consent by order or resolution not later than the 60th day after the date the governing body receives a request for its consent.

SECTION 3. Amends Section 151.027(c), Tax Code, to provide that this section does not prohibit certain acts, including the delivery of information to an eligible municipality, county, or emergency services district in accordance with Section 321.3022 (Tax Information) or 323.3022.

SECTION 4. Amends Section 323.101(f), Tax Code, to provide that the provisions of this chapter govern the application, collection, and administration of a sales and use tax imposed under Chapters 285 (Special Provisions Relating to Hospital Districts) or 775, Health and Safety Code, rather than Chapter 285, 775, or 776, to the extent not inconsistent with the provisions of those chapter. Provides that Subsection (b) (relating a county being qualified to adopt the tax) shall not apply to a tax authorized under those chapters.

SECTION 5. Amends Subchapter D, Chapter 323, Tax Code, by adding Section 323.3022, as follows:

Sec. 323.3022. TAX INFORMATION. (a) Defines "emergency services district."

(b) Requires the comptroller of public accounts (comptroller), except as otherwise provided by this section, on request to provide to a county or emergency services district that has adopted a tax under this chapter information relating to the amount of tax paid to the county or district under this chapter during the preceding or current calendar year by each person doing business in the county or district who annually remits to the comptroller state and local sales tax payments of more than \$10,000 and any other information as provided by this section.

(c) Requires the comptroller on request to provide to a county or emergency services district that has adopted a tax under this chapter information relating to the amount of tax paid to the county or district under this chapter during the preceding or current calendar year by each person doing business in an area, as defined by the county or district, that is part of certain agreements, areas, districts or zones.

(d) Requires the comptroller to provide the information under Subsection (c) as an aggregate total for all persons doing business in the defined area without disclosing individual tax payments.

(e) Requires the comptroller, if the request for information under Subsection (c) involves not more than three persons doing business in the defined area who remit taxes under this chapter, to refuse to provide the information to the county or emergency services district unless the comptroller receives permission from each of the persons allowing the comptroller to provide the information to the county or districts as requested.

(f) Requires that a separate request for information under this section be made in writing each year by the county judge or the president of the board of the emergency services district.

(g) Provides that information received by a county or emergency services district under this section is confidential, is not open to public inspection, and is authorized to be used only for the purpose of economic forecasting, for internal auditing of a tax paid to the county or district under this chapter, or for the purpose described by Subsection (h).

(h) Authorizes information received by a county or emergency services district under Subsection (c) to be used by the county or district to assist in determining revenue sharing under a revenue sharing agreement or other similar agreement.

(i) Authorizes the comptroller to set and collect from a county or emergency services district reasonable fees to cover the expense of compiling and providing information under this section.

(j) Provides that notwithstanding Chapter 551 (Open Meetings), Government Code, the commissioners court of a county or the board of an emergency services district is not required to confer with one or more employees or a third party in an open meeting to receive information or question the employees or third party regarding the information received by the county or district under this section.

SECTION 6. Repealer: Chapter 776 (Emergency Services Districts in Counties of 125,000 or Less), Health and Safety Code.

SECTION 7. (a) Provides that on the effective date of this Act, a district created under Chapter 776, Health and Safety Code, is converted into a district operated under Chapter 775, Health and Safety Code. Provides that a district converted under this section continues in existence and is subject to Chapter 775, Health and Safety Code.

(b) Provides that on and after the effective date of this Act, each person serving as a fire commissioner of a district created under Chapter 776, Health and Safety Code, is an

emergency services commissioner and is required to serve on the board of the district as an emergency services commissioner for the remainder of the unexpired term to which the person was elected or appointed.

SECTION 8. Effective date: upon passage or September 1, 2009.