

By: Bolton

H.B. No. 2717

A BILL TO BE ENTITLED

AN ACT

relating to the duty of the comptroller to report certain sales and use tax information to an emergency services district and to the right of the district to bring a suit for collection of the tax.

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

SECTION 1. Subchapter D, Chapter 323, Tax Code, is amended by adding Section 323.3025 to read as follows:

Sec. 323.3025. RIGHTS OF EMERGENCY SERVICES DISTRICTS.

(a) In this section, "emergency services district" means an emergency services district created under Chapter 775 or 776, Health and Safety Code.

(b) The comptroller shall make quarterly reports to an emergency services district that has adopted the taxes authorized by this chapter if the district requests the reports. Section 323.302, including Subsections (c) and (d), applies to the district and the taxes imposed by the district, except that the comptroller shall send the notice described by Section 323.302(d) to the attorney representing the district.

(c) An emergency services district has the same right as a county to seek a judgment for delinquent taxes under Section 323.309.

SECTION 2. This Act takes effect September 1, 2009.