

By: Ortiz, Jr.

H.B. No. 2879

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of the sales and use tax by certain crime control and prevention districts and fire control, prevention, and emergency medical services districts.

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

SECTION 1. Subchapter B, Chapter 321, Tax Code, is amended by adding Section 321.1055 to read as follows:

Sec. 321.1055. IMPOSITION OF FIRE CONTROL OR CRIME CONTROL DISTRICT TAX ON THE RESIDENTIAL USE OF GAS AND ELECTRICITY. (a) This section applies to a fire control, prevention, and emergency medical services district or crime control and prevention district located in all or part of a municipality that imposes a tax on the residential use of gas and electricity under Section 321.105.

(b) The board of directors of a district to which this section applies may, by order or resolution adopted by a vote of a majority of the membership of the board and recorded in the district's minutes:

(1) impose a tax adopted under Section 321.106 or 321.108, as applicable, on receipts from the sale, production, distribution, lease, or rental of, and the use, storage, or other consumption within the district of gas and electricity for residential use;

(2) exempt from taxation the items described by Subdivision (1); or

1 (3) reimpose the tax under Subdivision (1).

2 (c) A district that adopts an order or resolution under
3 Subsection (b) shall send a copy of the order or resolution to the
4 comptroller by United States certified or registered mail.

5 (d) If the residential use of gas and electricity ceases to
6 be taxable in the municipality in which a district is located, then
7 the residential use of gas and electricity is not taxable by the
8 district.

9 (e) The provisions of Sections 321.201 and 321.204 that
10 govern the computation of municipal taxes on gas and electricity
11 for residential use apply to the computation of district taxes on
12 gas and electricity for residential use under this section.

13 SECTION 2. Section 321.3022(b), Tax Code, is amended to
14 read as follows:

15 (b) The comptroller on request shall provide to a
16 municipality that has adopted a tax under this chapter information
17 relating to the amount of tax paid to the municipality under this
18 chapter during the preceding or current calendar year by each
19 person doing business in an area, as defined by the municipality,
20 that is part of:

- 21 (1) an interlocal agreement;
- 22 (2) a tax abatement agreement;
- 23 (3) a reinvestment zone;
- 24 (4) a tax increment financing district;
- 25 (5) a revenue sharing agreement;
- 26 (6) an enterprise zone;
- 27 (7) a neighborhood empowerment zone;

- 1 (8) a crime control and prevention district;
2 (9) a fire control, prevention, and emergency medical
3 services district;
4 (10) any other agreement, zone, or district similar to
5 those listed in Subdivisions (1)-(9) [~~(1)-(7)~~]; or
6 (11) [~~(9)~~] any area defined by the municipality for
7 the purpose of economic forecasting.

8 SECTION 3. This Act takes effect immediately if it receives
9 a vote of two-thirds of all the members elected to each house, as
10 provided by Section 39, Article III, Texas Constitution. If this
11 Act does not receive the vote necessary for immediate effect, this
12 Act takes effect September 1, 2009.