

1-1 By: Wentworth S.B. No. 1621  
1-2 (In the Senate - Filed March 10, 2009; March 20, 2009, read  
1-3 first time and referred to Committee on Intergovernmental  
1-4 Relations; May 5, 2009, reported adversely, with favorable  
1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;  
1-6 May 5, 2009, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1621 By: Wentworth

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to the powers and duties of counties and emergency  
1-11 services districts.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Subsection (a), Section 775.0205, Health and  
1-14 Safety Code, is amended to read as follows:

1-15 (a) If the territory in a district created under this  
1-16 chapter overlaps with the boundaries of another district created  
1-17 under this chapter [~~or a district created under Chapter 776~~], the  
1-18 most recently created district may not provide services in the  
1-19 overlapping territory that duplicate the services provided by the  
1-20 other district at the time the overlapping district was created.

1-21 SECTION 2. Subsection (c), Section 344.051, Local  
1-22 Government Code, is amended to read as follows:

1-23 (c) Except as provided by Subsection (f), a district may be  
1-24 created inside the boundaries of an emergency services district  
1-25 operating under Chapter 775 [~~or 776~~], Health and Safety Code, only  
1-26 if the governing body of the emergency services district gives its  
1-27 written consent by order or resolution not later than the 60th day  
1-28 after the date the governing body receives a request for its  
1-29 consent.

1-30 SECTION 3. Subsection (c), Section 151.027, Tax Code, is  
1-31 amended to read as follows:

1-32 (c) This section does not prohibit:

1-33 (1) the examination of information, if authorized by  
1-34 the comptroller, by another state officer or law enforcement  
1-35 officer, by a tax official of another state, by a tax official of  
1-36 the United Mexican States, or by an official of the United States if  
1-37 a reciprocal agreement exists;

1-38 (2) the delivery to a taxpayer, or a taxpayer's  
1-39 authorized representative, of a copy of a report or other paper  
1-40 filed by the taxpayer under this chapter;

1-41 (3) the publication of statistics classified to  
1-42 prevent the identification of a particular report or items in a  
1-43 particular report;

1-44 (4) the use of records, reports, or information  
1-45 secured, derived, or obtained by the attorney general or the  
1-46 comptroller in an action under this chapter against the same  
1-47 taxpayer who furnished the information;

1-48 (5) the delivery to a successor, receiver, executor,  
1-49 administrator, assignee, or guarantor of a taxpayer of information  
1-50 about items included in the measure and amounts of any unpaid tax or  
1-51 amounts of tax, penalties, and interest required to be collected;

1-52 (6) the delivery of information to an eligible  
1-53 municipality, county, or emergency services district in accordance  
1-54 with Section 321.3022 or 323.3022; or

1-55 (7) the release of information in or derived from a  
1-56 record, report, or other instrument required to be furnished under  
1-57 this chapter by a governmental body, as that term is defined in  
1-58 Section 552.003, Government Code.

1-59 SECTION 4. Subsection (f), Section 323.101, Tax Code, is  
1-60 amended to read as follows:

1-61 (f) The provisions of this chapter govern the application,  
1-62 collection, and administration of a sales and use tax imposed under  
1-63 Chapter 285 or ~~775~~, [~~or 776~~] Health and Safety Code, to the

2-1 extent not inconsistent with the provisions of those chapters.  
 2-2 Provided, however, that Subsection (b) shall not apply to a tax  
 2-3 authorized under those chapters.

2-4 SECTION 5. Subchapter D, Chapter 323, Tax Code, is amended  
 2-5 by adding Section 323.3022 to read as follows:

2-6 Sec. 323.3022. TAX INFORMATION. (a) In this section,  
 2-7 "emergency services district" means a district created under  
 2-8 Chapter 775, Health and Safety Code.

2-9 (b) Except as otherwise provided by this section, the  
 2-10 comptroller on request shall provide to a county or emergency  
 2-11 services district that has adopted a tax under this chapter:

2-12 (1) information relating to the amount of tax paid to  
 2-13 the county or district under this chapter during the preceding or  
 2-14 current calendar year by each person doing business in the county or  
 2-15 district who annually remits to the comptroller state and local  
 2-16 sales tax payments of more than \$10,000; and

2-17 (2) any other information as provided by this section.

2-18 (c) The comptroller on request shall provide to a county or  
 2-19 emergency services district that has adopted a tax under this  
 2-20 chapter information relating to the amount of tax paid to the county  
 2-21 or district under this chapter during the preceding or current  
 2-22 calendar year by each person doing business in an area, as defined  
 2-23 by the county or district, that is part of:

2-24 (1) an interlocal agreement;

2-25 (2) a tax abatement agreement;

2-26 (3) a reinvestment zone;

2-27 (4) a tax increment financing district;

2-28 (5) a revenue sharing agreement;

2-29 (6) an enterprise zone;

2-30 (7) any other agreement, zone, or district similar to  
 2-31 those listed in Subdivisions (1)-(6); or

2-32 (8) any area defined by the county or district for the  
 2-33 purpose of economic forecasting.

2-34 (d) The comptroller shall provide the information under  
 2-35 Subsection (c) as an aggregate total for all persons doing business  
 2-36 in the defined area without disclosing individual tax payments.

2-37 (e) If the request for information under Subsection (c)  
 2-38 involves not more than three persons doing business in the defined  
 2-39 area who remit taxes under this chapter, the comptroller shall  
 2-40 refuse to provide the information to the county or emergency  
 2-41 services district unless the comptroller receives permission from  
 2-42 each of the persons allowing the comptroller to provide the  
 2-43 information to the county or district as requested.

2-44 (f) A separate request for information under this section  
 2-45 must be made in writing each year by the county judge or the  
 2-46 president of the board of the emergency services district.

2-47 (g) Information received by a county or emergency services  
 2-48 district under this section is confidential, is not open to public  
 2-49 inspection, and may be used only for the purpose of economic  
 2-50 forecasting, for internal auditing of a tax paid to the county or  
 2-51 district under this chapter, or for the purpose described by  
 2-52 Subsection (h).

2-53 (h) Information received by a county or emergency services  
 2-54 district under Subsection (c) may be used by the county or district  
 2-55 to assist in determining revenue sharing under a revenue sharing  
 2-56 agreement or other similar agreement.

2-57 (i) The comptroller may set and collect from a county or  
 2-58 emergency services district reasonable fees to cover the expense of  
 2-59 compiling and providing information under this section.

2-60 (j) Notwithstanding Chapter 551, Government Code, the  
 2-61 commissioners court of a county or the board of an emergency  
 2-62 services district is not required to confer with one or more  
 2-63 employees or a third party in an open meeting to receive information  
 2-64 or question the employees or third party regarding the information  
 2-65 received by the county or district under this section.

2-66 SECTION 6. Chapter 776, Health and Safety Code, is  
 2-67 repealed.

2-68 SECTION 7. (a) On the effective date of this Act, a  
 2-69 district created under Chapter 776, Health and Safety Code, is

3-1 converted into a district operated under Chapter 775, Health and  
3-2 Safety Code. A district converted under this section continues in  
3-3 existence and is subject to Chapter 775, Health and Safety Code.

3-4 (b) On and after the effective date of this Act, each person  
3-5 serving as a fire commissioner of a district created under Chapter  
3-6 776, Health and Safety Code, is an emergency services commissioner  
3-7 and shall serve on the board of the district as an emergency  
3-8 services commissioner for the remainder of the unexpired term to  
3-9 which the person was elected or appointed.

3-10 SECTION 8. This Act takes effect immediately if it receives  
3-11 a vote of two-thirds of all the members elected to each house, as  
3-12 provided by Section 39, Article III, Texas Constitution. If this  
3-13 Act does not receive the vote necessary for immediate effect, this  
3-14 Act takes effect September 1, 2009.

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