By: Lucio S.J.R. No. 43

1 SENATE JOINT RESOLUTION

proposing a constitutional amendment to authorize the voters of an emergency services district that has been authorized by those voters to impose an ad valorem tax at a rate not to exceed 10 cents on the \$100 valuation to authorize by election, after an audit and a capital improvements plan, the levy of an additional ad valorem tax, at a rate not to exceed five cents on the \$100 valuation, for the construction or acquisition of fire stations, equipment, and other property.

10 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

11 SECTION 1. Section 48-e, Article III, Texas Constitution, 12 is amended to read as follows:

Sec. 48-e. EMERGENCY SERVICES DISTRICTS. (a) Laws may be 13 enacted to provide for the establishment and creation of special 14 15 districts to provide emergency services and to authorize the 16 commissioners courts of participating counties to levy a tax on the ad valorem property situated in said districts at a rate not to 17 exceed 10 cents [Ten Cents (10¢)] on the \$100 [One Hundred Dollars 18 (\$100.00)] valuation for the operating and capital support thereof 19 20 and, subject to Subsections (b) and (c) of this section, at a rate not to exceed five cents on the \$100 valuation for the construction 21 22 of fire stations and other facilities used to provide emergency services or the acquisition of land, equipment, or apparatus. No[+ 23 24 provided that no] tax shall be levied in support of said districts

- 1 until approved by a vote of the qualified voters residing therein.
- 2 Such a district may provide emergency medical services, emergency
- 3 ambulance services, rural fire prevention and control services, or
- 4 other emergency services authorized by the Legislature.
- 5 <u>(b) The tax described by Subsection (a) of this section for</u> 6 the exclusive purposes of construction of fire stations and other
- 7 facilities used to provide emergency services or the acquisition of
- 8 land, equipment, or apparatus may be levied only for a district that
- 9 <u>is authorized to levy a tax on ad valorem property at the maximum</u>
- 10 rate provided by Subsection (a) of this section of 10 cents on the
- 11 \$100 valuation for any purpose and that has complied with audit
- 12 requirements and adopted a capital improvements plan as provided by
- 13 law.
- 14 (c) A district that conducts an election to allow the voters
- 15 of the district to approve a tax exclusively for the purposes of
- 16 construction of fire stations and other facilities used to provide
- 17 emergency services or the acquisition of land, equipment, or
- 18 apparatus may not assess the tax described by this subsection at a
- 19 rate greater than three cents on the \$100 valuation or the rate
- 20 approved by the voters, whichever is less, earlier than two years
- 21 after the date of approval. Thereafter, the district may assess the
- 22 tax at the rate approved by the voters, if greater than three cents
- 23 on the \$100 valuation, or may conduct a subsequent election,
- 24 subject to the requirements provided by law for the first election,
- 25 to approve the tax at a rate not to exceed five cents on the \$100
- 26 <u>valuation</u>. The Legislature by law may provide for other
- 27 circumstances and limit the timing and frequency of elections held

1 under this section.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 3, 2009.

The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the voters of certain emergency services districts to approve by election, after an audit and adoption of a capital improvements plan, an ad valorem tax at a rate not to exceed five cents for the construction or acquisition of fire stations, equipment, and other property."