

By: Martinez

H.B. No. 2568

A BILL TO BE ENTITLED

AN ACT

relating to the authority of a commuter rail district to impose a property tax.

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

SECTION 1. The heading to Subchapter H, Chapter 174, Transportation Code, is amended to read as follows:

SUBCHAPTER H. SALES AND USE TAX [~~TAXES~~]

SECTION 2. Section 174.351, Transportation Code, is amended to read as follows:

Sec. 174.351. SALES AND USE TAX AUTHORIZED. A district may impose a sales and use tax [~~any kind of tax except an ad valorem property tax~~].

SECTION 3. Section 174.352, Transportation Code, is amended to read as follows:

Sec. 174.352. IMPOSITION OF SALES AND USE TAX. (a) A district may not impose a sales and use tax or increase the rate of an existing sales and use tax unless a proposition proposing the imposition or rate increase is approved by a majority of the votes received at an election held for that purpose.

(b) Each new sales and use tax or rate increase must be expressed in a separate proposition consisting of a brief statement of the nature of the proposed sales and use tax.

(c) The notice of the election must contain a statement of the base or rate of the proposed sales and use tax.

1 SECTION 4. The heading to Section 174.353, Transportation
2 Code, is amended to read as follows:

3 Sec. 174.353. SALES AND USE TAX RATE.

4 SECTION 5. The heading to Section 174.354, Transportation
5 Code, is amended to read as follows:

6 Sec. 174.354. EFFECTIVE DATE OF SALES AND USE TAX.

7 SECTION 6. Chapter 174, Transportation Code, is amended by
8 adding Subchapter I to read as follows:

9 SUBCHAPTER I. PROPERTY TAX

10 Sec. 174.401. PROPERTY TAX AUTHORIZED. (a) A district may
11 impose a property tax for any district purpose, including a
12 property tax to pay:

13 (1) debt issued or assumed by the district; and

14 (2) the maintenance and operating expenses of the
15 district.

16 (b) A district may not impose a property tax unless the
17 imposition of the tax is approved by a majority of the district
18 voters voting at an election held for that purpose.

19 (c) The ballot proposition must include a brief statement of
20 the nature of the proposed property tax and may include a maximum
21 rate at which the tax may be imposed.

22 Sec. 174.402. PROPERTY TAX RATE. (a) The board shall set
23 the property tax rate.

24 (b) In setting the tax rate, the board shall consider the
25 income of the district from sources other than taxation.

26 Sec. 174.403. TAX ASSESSOR-COLLECTOR. The board may
27 provide for the appointment of a tax assessor-collector for the

1 district or may contract for the assessment and collection of taxes
2 as provided by the Tax Code.

3 SECTION 7. This Act takes effect on the date on which the
4 constitutional amendment proposed by the 82nd Legislature, Regular
5 Session, 2011, adding Section 48-g, Article III, Texas
6 Constitution, authorizing the legislature to permit commuter rail
7 districts to impose a property tax on property located in the
8 district to pay debt issued or assumed by the district and to pay
9 the maintenance and operating expenses of the district takes
10 effect. If that amendment is not approved by the voters, this Act
11 has no effect.