

By: Coleman

H.B. No. 3799

A BILL TO BE ENTITLED

AN ACT

1
2 relating to ad valorem taxes assessed by an emergency services
3 district; removing the debt service component of the ad valorem tax
4 rate from the computation of the maximum tax rate.

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

6 SECTION 1. Section 775.018(a), Health and Safety Code, is
7 amended to read as follows:

8 (a) On the granting of a petition, the commissioners court
9 shall order an election to confirm the district's creation and
10 authorize the imposition of an ad valorem [a] tax [~~not to exceed the~~
11 ~~rate allowed by Section 48-c, Article III, Texas~~
12 ~~Constitution~~]. Any conditions negotiated under Section 775.014(h)
13 must be included on the ballot.

14 SECTION 2. Section 775.074, Health and Safety Code, is
15 amended by adding Subsection (f) to read as follows:

16 (f) The board may not establish a maintenance and operations
17 tax rate that exceeds 10 cents on each \$100 valuation of taxable
18 property in the district. A reference in this chapter to a maximum
19 ad valorem tax rate means the maximum rate prescribed by this
20 subsection.

21 SECTION 3. Section 775.0745(a), Health and Safety Code is
22 amended to read as follows:

23 (a) If the board decides to increase the maximum tax rate of
24 the district to any rate at or below the rate allowed by this

1 chapter [~~or Section 48-e, Article III, Texas Constitution~~], the
2 board must order an election to authorize the increase. The
3 proposition on the ballot must state the proposed maximum tax rate
4 to be authorized at the election.

5 SECTION 4. (a) This Act takes effect only if the
6 constitutional amendment proposed by the 83rd Legislature, Regular
7 Session, 2013, clarifying the authority of emergency services
8 districts to levy taxes and issue bonds or other obligations and
9 removing the limitation on the ad valorem tax rate takes effect. If
10 that amendment is not approved by the voters, this Act has no
11 effect.

12 (b) This Act takes effect on the date on which the
13 constitutional amendment described by Subsection (a) of this
14 section takes effect.