By: Williams, Whitmire   S.B. No. 509

A BILL TO BE ENTITLED

1   AN ACT

2   relating to the establishment by school districts of a school

3   security district; authorizing school district taxes for crime

4   prevention measures.

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

6   SECTION 1. Subtitle G, Title 2, Education Code, is amended

7   by adding Chapter 37A to read as follows:

8   CHAPTER 37A. SCHOOL SECURITY DISTRICT

9   SUBCHAPTER A. CREATION OF DISTRICT; GOVERNANCE; TAXING AUTHORITY

10   Sec. 37A.001. CREATION OF DISTRICT. (a) Subject to voter

11 approval, the board of trustees of a school district may create a

12 school security district with the authority to impose taxes in

13 accordance with this chapter for the purpose of providing crime

14 prevention measures.

15   (b) The boundaries of a school security district must be

16 coextensive with the boundaries of the school district.

17   Sec. 37A.002. PUBLIC HEARING ON CREATION OF DISTRICT. (a)

18 A school district that proposes to create a school security

19 district must conduct a public hearing at which the details of the

20 proposal are discussed before an authorization election under

21 Section 37A.003 may be ordered.

22   (b) The school district shall give reasonable notice of the

23 hearing to residents of the school district by posting notice on the

24 school district Internet website, by publishing notice in a

1 newspaper of general circulation in the school district, and by

2 other appropriate methods if necessary to provide effective notice.

3 The notice must include:

4 (1) a description of the purpose of the school

5 security district, including the types of crime prevention measures

6 sought to be provided;

7 (2) an estimate of the costs of providing the types of

8 crime prevention measures identified under Subdivision (1); and

9 (3) a statement regarding:

10 (A) whether the board of trustees proposes to

11 seek voter approval of a sales and use tax, a school security ad

12 valorem tax, or both;

13 (B) the anticipated rate of each proposed tax;

14 and

15 (C) the estimated revenue for each of the

16 following five fiscal years that would result from each proposed

17 tax at the anticipated rate.

18 Sec. 37A.003. AUTHORIZATION ELECTION. (a) A school

19 security district may be created and a sales and use tax, a school

20 security ad valorem tax, or both, as determined by the board of

21 trustees, imposed only if the creation and each applicable tax are

22 approved by a majority of the qualified voters of the school

23 district voting at an election held for that purpose.

24 (b) An order of the board of trustees calling an election

25 must state:

26 (1) the nature of the election, including the

27 proposition that is to appear on the ballot;

1   (2) the date of the election;

2   (3) the hours during which the polls will be open;

3   (4) the location of the polling places;

4   (5) in summary form, the proposed crime prevention

5 measures to be provided by the school security district and the

6 budget for providing those measures; and

7   (6) the proposed rate of the sales and use tax, if

8 applicable, and the proposed rate of the school security ad valorem

9 tax, if applicable, to be imposed by the school district to fund the

10 crime prevention measures.

11   (c) The ballot for an election to create a school security

12 district shall be printed to permit voting for or against the

13 proposition: "The creation of the _____ (name of school

14 district) School Security District dedicated to crime prevention

15 measures and the adoption of a proposed sales and use tax at a rate

16 of _____ (rate specified in the election order, if applicable) and a

17 proposed school security ad valorem tax at a rate of _____ (rate

18 specified in the election order, if applicable)."

19   (d) The board of trustees shall meet after the election and

20 canvass the returns of the election. If a majority of the votes

21 cast favor the creation of the school security district and the

22 imposition of the proposed tax or taxes, the board of trustees

23 shall:

24   (1) issue an order declaring the school security

25 district created and the tax or taxes authorized;

26   (2) notify the comptroller regarding the results of

27 the election if the election authorized a sales and use tax; and

1   (3) notify the tax assessor and collector for the

2 school district if the election authorized a school security ad

3 valorem tax.

4   Sec. 37A.004. GOVERNING BODY. (a) The board of trustees of

5 the school district that creates a school security district serves

6 as the governing body of the school security district.

7   (b) In acting as the governing body of the school security

8 district, the board of trustees may exercise any power the board may

9 exercise in governing the school district, including employing and

10 commissioning officers under Section 37.081.

11   Sec. 37A.005. SALES AND USE TAX. (a) The rate of a sales

12 and use tax proposed under this chapter must be expressed in

13 increments of one-eighth of one percent, with a minimum proposed

14 rate of one-eighth of one percent and a maximum proposed rate that

15 the board of trustees determines is appropriate and would not

16 result in a combined rate that exceeds the maximum combined rate

17 prescribed by Section 321.101(f), Tax Code.

18   (b) A school district that obtains voter approval of the

19 imposition of a sales and use tax in an election held under Section

20 37A.003 may impose the tax at the rate specified in the ballot

21 proposition.

22   (c) Except as otherwise provided by this chapter, Chapter

23 321, Tax Code, applies to a sales and use tax authorized by this

24 chapter in the same manner as that chapter applies to the tax

25 authorized by that chapter.

26   (d) Section 321.506, Tax Code, does not apply to a sales and

27 use tax authorized by this chapter.

1   (e) The adoption of a sales and use tax authorized by this

2 chapter takes effect on the first day of the first calendar quarter

3 that occurs after the first complete calendar quarter that occurs

4 after the date the comptroller receives notice of the results of the

5 election.

6   (f) If the comptroller determines that an effective date

7 provided by Subsection (e) will occur before the comptroller can

8 reasonably take the action required to begin collecting the tax,

9 the effective date may be extended by the comptroller until the

10 first day of the next succeeding calendar quarter.

11   (g) Revenue from a sales and use tax imposed under this

12 chapter may be used only to provide crime prevention measures in the

13 school security district.

14   Sec. 37A.006. SCHOOL SECURITY AD VALOREM TAX. (a) A school

15 district that obtains voter approval of the imposition of a school

16 security ad valorem tax in an election held under Section 37A.003

17 may impose the tax at the rate specified in the ballot proposition.

18   (b) The adoption of a school security ad valorem tax takes

19 effect on January 1 following the date of the election at which the

20 tax was authorized.

21   (c) Revenue from the school security ad valorem tax may be

22 used only to provide crime prevention measures in the school

23 security district.

24   SUBCHAPTER B. REFERENDUM ON CONTINUATION OR DISSOLUTION OF

25   DISTRICT

26   Sec. 37A.201. REFERENDUM AUTHORIZED. (a) The board of

27 trustees of a school district that has created a school security

district may hold a referendum on the question of whether to:

        (1) continue the school security district for a period of five years; or

        (2) dissolve the school security district.

    (b) The board of trustees may order a referendum authorized by this section on its own motion by a majority vote of its members.

    (c) The board of trustees shall order a referendum authorized by this section on presentation of a petition that requests continuation or dissolution of the school security district and complies with the requirements of this subchapter.

    (d) For a continuation referendum, the ballot shall be printed to permit voting for or against the proposition: "Whether the _____ (name of the school district that created the district) School Security District and the school security sales and use tax and ad valorem tax (as applicable) should be continued for a period of five years."

    (e) For a dissolution referendum, the ballot shall be printed to permit voting for or against the proposition: "Whether the _____ (name of the school district that created the district) School Security District should be dissolved and the school security sales and use tax and ad valorem tax (as applicable) should be abolished."

    Sec. 37A.202. APPLICATION FOR PETITION. (a) On written application of 10 or more registered voters of the school district, the secretary of the school district that created the school security district shall issue to the applicants a petition to be circulated among registered voters for their signatures.

1   (b) To be valid, an application for a petition to continue

2 the school security district must contain:

3   (1) the following heading: "Application for a

4 Petition for a Local Option Referendum to Continue the School

5 Security District and to Continue the School Security Sales and Use

6 Tax and Ad Valorem Tax (as applicable)";

7   (2) the following statement of the issue to be voted

8 on: "Whether the _____ (name of the school district that

9 created the district) School Security District and the school

10 security sales and use tax and ad valorem tax (as applicable) should

11 be continued for a period of five years";

12   (3) the following statement immediately above the

13 signatures of the applicants: "It is the purpose and intent of the

14 applicants whose signatures appear below that the school security

15 district and the school security sales and use tax and ad valorem

16 tax (as applicable) in _____ (name of the school district that

17 created the school security district) be continued for a period of

18 five years"; and

19   (4) the printed name, signature, residence address,

20 and voter registration certificate number or date of birth of each

21 applicant.

22   (c) To be valid, an application for a petition to dissolve

23 the school security district must contain:

24   (1) the following heading: "Application for a

25 Petition for a Local Option Referendum to Dissolve the School

26 Security District and to Abolish the School Security Sales and Use

27 Tax and Ad Valorem Tax (as applicable)";

1   (2) the following statement of the issue to be voted

2   on: "Whether the _____ (name of the school district that

3   created the district) School Security District should be dissolved

4   and the school security sales and use tax and ad valorem tax (as

5   applicable) should be abolished";

6   (3) the following statement immediately above the

7   signatures of the applicants: "It is the purpose and intent of the

8   applicants whose signatures appear below that the school security

9   district be dissolved and the school security sales and use tax and

10 ad valorem tax (as applicable) in _____ (name of the school

11 district that created the school security district) be abolished";

12 and

13 (4) the printed name, signature, residence address,

14 and voter registration certificate number or date of birth of each

15 applicant.

16 Sec. 37A.203. PETITION. (a) To be valid, a petition for a

17 referendum to continue the school security district must contain:

18 (1) the following heading: "Petition for a Local

19 Option Referendum to Continue the _____ (name of the school

20 district that created the school security district) School Security

21 District and to Continue the School Security Sales and Use Tax and

22 Ad Valorem Tax (as applicable)";

23 (2) a statement of the issue to be voted on in the same

24 words used in the application;

25 (3) the following statement immediately above the

26 signatures of the petitioners: "It is the purpose and intent of the

27 petitioners whose signatures appear below that the school security

1 district and the school security sales and use tax and ad valorem

2 tax (as applicable) in _____ (name of the school district that

3 created the school security district) be continued for a period of

4 five years";

5   (4) lines and spaces for the names, signatures,

6 residence addresses, and voter registration certificate numbers or

7 dates of birth of the petitioners; and

8   (5) the date of issuance, the serial number, and the

9 seal of the secretary of the school district on each page.

10   (b) To be valid, a petition for a referendum to dissolve the

11 school security district must contain:

12   (1) the following heading: "Petition for a Local

13 Option Referendum to Dissolve the _____ (name of the school

14 district that created the district) School Security District and to

15 Abolish the School Security Sales and Use Tax and Ad Valorem Tax (as

16 applicable)";

17   (2) a statement of the issue to be voted on in the same

18 words used in the application;

19   (3) the following statement immediately above the

20 signatures of the petitioners: "It is the purpose and intent of the

21 petitioners whose signatures appear below that the school security

22 district be dissolved and the school security sales and use tax and

23 ad valorem tax (as applicable) in _____ (name of the school

24 district that created the school security district) be abolished";

25   (4) lines and spaces for the names, signatures,

26 residence addresses, and voter registration certificate numbers or

27 dates of birth of the petitioners; and

1   (5) the date of issuance, the serial number, and the

2 seal of the secretary of the school district on each page.

3   Sec. 37A.204. COPIES OF APPLICATION AND PETITION. The

4 secretary of the school district shall keep an application and a

5 copy of the petition in the files of the secretary's office. The

6 secretary shall issue to the applicants as many copies as they

7 request.

8   Sec. 37A.205. FILING OF PETITION. To form the basis for the

9 ordering of a referendum, the petition must:

10   (1) be filed with the secretary of the school district

11 not later than the 60th day after the date of its issuance; and

12   (2) contain at least a number of signatures of

13 registered voters of the school district equal to 50 percent of the

14 number of votes cast in the school district in the most recent

15 election at which the school security district was created or

16 continued.

17   Sec. 37A.206. REVIEW BY SECRETARY. (a) The secretary of

18 the school district shall, on the request of any person, check each

19 name on a petition to determine whether the signer is a registered

20 voter of the school district. A person requesting verification by

21 the secretary shall pay the secretary a sum equal to 20 cents for

22 each name before the verification begins.

23   (b) The secretary may not count a signature if the secretary

24 has a reason to believe that:

25   (1) it is not the actual signature of the purported

26 signer;

27   (2) it is a duplication either of a name or of

1 handwriting used in any other signature on the petition; or

2 (3) the residence address of the signer is not

3 correct.

4 Sec. 37A.207. CERTIFICATION. Not later than the 40th day

5 after the date a petition is filed, excluding Saturdays, Sundays,

6 and legal holidays, the secretary of the school district shall

7 certify to the board of trustees the number of registered voters

8 signing the petition.

9 Sec. 37A.208. ELECTION ORDER. (a) The board of trustees

10 shall record on its minutes the date the petition is filed and the

11 date it is certified by the secretary.

12 (b) If the petition contains the required number of

13 signatures and is in proper order, the board of trustees shall, at

14 its next regular session after the certification by the secretary,

15 order a referendum to be held at the regular polling place in each

16 election precinct in the school district on the next permissible

17 uniform election date authorized by Section 41.001(a), Election

18 Code.

19 (c) The board of trustees shall state in the order the

20 proposition to be voted on in the referendum. The order is prima

21 facie evidence of compliance with all provisions necessary to give

22 it validity.

23 Sec. 37A.209. RESULTS OF REFERENDUM. If less than a

24 majority of the votes cast in a continuation referendum are for the

25 continuation of a school security district or if a majority of the

26 votes cast in a dissolution referendum are for dissolution of the

27 school security district:

1   (1) the board of trustees shall certify that fact to

2 the secretary of state; and

3   (2) the school security district is dissolved and

4 ceases to operate on the earlier of:

5   (A) the last day of the school security

6 district's fiscal year; or

7   (B) the 180th day after the date that the

8 continuation or dissolution referendum is held.

9   Sec. 37A.210. EFFECTIVE DATE OF TAX CHANGES. (a) If less

10 than a majority of the votes cast in a continuation referendum are

11 for the continuation of the school security district or if a

12 majority of the votes cast in a dissolution referendum are for

13 dissolution of the school security district, the board of trustees

14 shall notify the comptroller, if the school district imposes a

15 school security sales and use tax, and the tax assessor and

16 collector for the school district, if the school district imposes a

17 school security ad valorem tax, in writing of the results of the

18 referendum.

19   (b) If the district is to be dissolved as a result of the

20 referendum:

21   (1) the abolition of the school security sales and use

22 tax, if applicable, takes effect on the first day of the first

23 calendar quarter that occurs after the expiration of the first

24 complete calendar quarter that occurs after the comptroller

25 receives a notice of the results of the continuation or dissolution

26 referendum; and

27   (2) the abolition of the school security ad valorem

1 tax takes effect beginning January 1 following the date of the

2 election resulting in the abolition of the tax.

3 (c) If the comptroller determines that an effective date

4 provided by Subsection (b)(1) will occur before the comptroller can

5 reasonably take the action required to implement abolition of the

6 school security sales and use tax, the comptroller may extend the

7 effective date until the final day of the succeeding calendar

8 quarter.

9 SUBCHAPTER C. DISTRICT DISSOLUTION

10 Sec. 37A.301. DISSOLUTION OF SCHOOL SECURITY DISTRICT. (a)

11 A school security district is dissolved on the first uniform

12 election date that occurs after the fifth anniversary of the date

13 that the school district began to impose taxes for school security

14 district purposes if the school district has not held a

15 continuation or dissolution referendum.

16 (b) A school security district is dissolved on the first

17 uniform election date that occurs after the fifth anniversary of

18 the date of the most recent continuation or dissolution referendum.

19 (c) Subsection (b) does not apply to a school security

20 district that is continued under Section 37A.201, and that district

21 is dissolved at the end of the period for which it was continued.

22 (d) On the date a school security district is dissolved, the

23 school security district shall transfer all funds to the school

24 district that created the district. The transferred funds may be

25 used by the school district only for crime prevention measures.

26 (e) After the date a school security district is dissolved,

27 the school district that created the school security district may

1 not impose taxes authorized by this chapter.

2   SECTION 2. Section 26.08, Tax Code, is amended by adding

3 Subsection (a-1) to read as follows:

4   (a-1) The rate of a school security ad valorem tax imposed

5 by a school district in accordance with Chapter 37A, Education

6 Code, is not included in the district's tax rate for purposes of

7 Subsection (a).

8   SECTION 3. This Act takes effect on the date on which the

9 constitutional amendment proposed by __.J.R. No. ___, 83rd

10 Legislature, Regular Session, 2013, takes effect. If that

11 amendment is not approved by the voters, this Act has no effect.