

1-1 By: Anderson of Dallas, Alonzo H.B. No. 2853  
 1-2 (Senate Sponsor - West)  
 1-3 (In the Senate - Received from the House May 6, 2015;  
 1-4 May 6, 2015, read first time and referred to Committee on Finance;  
 1-5 May 14, 2015, reported favorably by the following vote: Yeas 14,  
 1-6 Nays 0; May 14, 2015, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to the municipal sales and use tax for street maintenance.  
 1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 1-28 SECTION 1. Sections 327.007(a) and (b), Tax Code, are  
 1-29 amended to read as follows:  
 1-30 (a) Unless imposition of the sales and use tax authorized by  
 1-31 this chapter is reauthorized as provided by this section, the tax  
 1-32 expires on:  
 1-33 (1) the fourth anniversary of the date the tax  
 1-34 originally took effect under Section 327.005;  
 1-35 (2) the first day of the first calendar quarter  
 1-36 occurring after the fourth anniversary of the date the tax was last  
 1-37 reauthorized under this section if, at that election, the voters  
 1-38 approved the imposition of the tax for a period that expires on that  
 1-39 anniversary; ~~or~~  
 1-40 (2-a) if the tax is imposed in a municipality that is  
 1-41 intersected by two interstate highways, that has a population of  
 1-42 150,000 or more, and in which at least 66 percent of the voters  
 1-43 voting in each of the last two consecutive elections concerning the  
 1-44 adoption or reauthorization of the tax favored adoption or  
 1-45 reauthorization, and that tax has not expired as provided by  
 1-46 Subdivision (1) or (2) since the first of those two consecutive  
 1-47 elections, the last day of the first calendar quarter occurring  
 1-48 after the eighth anniversary of the date the tax was last  
 1-49 reauthorized under this section if, at that election, the voters  
 1-50 approved the imposition of the tax for a period that expires on that  
 1-51 anniversary instead of the period described by Subdivision (2); or  
 1-52 (3) if the tax is imposed in a general-law  
 1-53 municipality with a population of 10,000 or more surrounded  
 1-54 entirely by a municipality with a population of 1.3 million or more,  
 1-55 the last day of the first calendar quarter occurring after the 10th  
 1-56 anniversary of the date the tax was last reauthorized under this  
 1-57 section if, at that election, the voters approved the imposition of  
 1-58 the tax for a period that expires on that anniversary instead of the  
 1-59 period described by Subdivision (2).  
 1-60 (b) An election to reauthorize the tax is called and held in  
 1-61 the same manner as an election to adopt the tax under Section

2-1 327.006, except the ballot proposition shall be prepared to permit  
2-2 voting for or against the proposition: "The reauthorization of the  
2-3 local sales and use tax in (name of municipality) at the rate of  
2-4 (insert appropriate rate) to continue providing revenue for  
2-5 maintenance and repair of municipal streets. The tax expires on the  
2-6 (insert fourth, eighth, or 10th) anniversary of the date of this  
2-7 election unless the imposition of the tax is reauthorized."

2-8 SECTION 2. Section 327.008, Tax Code, is amended to read as  
2-9 follows:

2-10 Sec. 327.008. USE OF TAX REVENUE. Revenue from the tax  
2-11 imposed under this chapter may be used only to maintain and repair  
2-12 municipal streets or sidewalks existing on the date of the election  
2-13 to adopt the tax.

2-14 SECTION 3. This Act takes effect immediately if it receives  
2-15 a vote of two-thirds of all the members elected to each house, as  
2-16 provided by Section 39, Article III, Texas Constitution. If this  
2-17 Act does not receive the vote necessary for immediate effect, this  
2-18 Act takes effect September 1, 2015.

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