

By: West

S.B. No. 693

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to the municipal sales and use tax for street maintenance.

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

4 SECTION 1. Sections 327.007(a) and (b), Tax Code, are  
5 amended to read as follows:

6 (a) Unless imposition of the sales and use tax authorized by  
7 this chapter is reauthorized as provided by this section, the tax  
8 expires on:

9 (1) the fourth anniversary of the date the tax  
10 originally took effect under Section 327.005;

11 (2) the first day of the first calendar quarter  
12 occurring after the fourth anniversary of the date the tax was last  
13 reauthorized under this section if, at that election, the voters  
14 approved the imposition of the tax for a period that expires on that  
15 anniversary; ~~or~~

16 (2-a) if the tax is imposed in a municipality that is  
17 intersected by two interstate highways, that has a population of  
18 150,000 or more, and in which at least 66 percent of the voters  
19 voting in each of the last two consecutive elections concerning the  
20 adoption or reauthorization of the tax favored adoption or  
21 reauthorization, and that tax has not expired as provided by  
22 Subdivision (1) or (2) since the first of those two consecutive  
23 elections, the last day of the first calendar quarter occurring  
24 after the eighth anniversary of the date the tax was last

1 reauthorized under this section if, at that election, the voters  
2 approved the imposition of the tax for a period that expires on that  
3 anniversary instead of the period described by Subdivision (2); or  
4 (3) if the tax is imposed in a general-law  
5 municipality with a population of 10,000 or more surrounded  
6 entirely by a municipality with a population of 1.3 million or more,  
7 the last day of the first calendar quarter occurring after the 10th  
8 anniversary of the date the tax was last reauthorized under this  
9 section if, at that election, the voters approved the imposition of  
10 the tax for a period that expires on that anniversary instead of the  
11 period described by Subdivision (2).

12 (b) An election to reauthorize the tax is called and held in  
13 the same manner as an election to adopt the tax under Section  
14 327.006, except the ballot proposition shall be prepared to permit  
15 voting for or against the proposition: "The reauthorization of the  
16 local sales and use tax in (name of municipality) at the rate of  
17 (insert appropriate rate) to continue providing revenue for  
18 maintenance and repair of municipal streets. The tax expires on the  
19 (insert fourth, eighth, or 10th) anniversary of the date of this  
20 election unless the imposition of the tax is reauthorized."

21 SECTION 2. Section 327.008, Tax Code, is amended to read as  
22 follows:

23 Sec. 327.008. USE OF TAX REVENUE. Revenue from the tax  
24 imposed under this chapter may be used only to maintain and repair  
25 municipal streets or sidewalks existing on the date of the election  
26 to adopt the tax.

27 SECTION 3. This Act takes effect immediately if it receives

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1 a vote of two-thirds of all the members elected to each house, as  
2 provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2015.