

BILL ANALYSIS

H.B. 2182
By: Reynolds
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties report confusion regarding what constitutes the territory of a proposed county assistance district or the area proposed to be added to such a district or in the district's territory for purposes of determining the combined tax rate of all local sales and use taxes in relation to an election to create a district or the imposition of a sales and use tax by a district. H.B. 2182 seeks to provide clarity by excluding rights-of-way and certain areas from that territory for those purposes.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2182 amends the Local Government Code to establish that, in determining the combined tax rate of all local sales and use taxes for purposes of an election to create a county assistance district or the imposition of a sales and use tax by such a district, the following are considered to not be included in the territory of the proposed district or the area proposed to be added to the district or in the district's territory, as applicable: rights-of-way and any area in which a county facility is located and in which no person has a place of business to which a sales tax permit has been issued.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.