

AN ACT

relating to the authority of a county assistance district to impose a sales and use tax.

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

SECTION 1. Section 387.003, Local Government Code, is amended by adding Subsection (k) to read as follows:

(k) In determining the combined tax rate under Subsections (b), (f), and (h), 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:

(1) rights-of-way; and

(2) 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 under Subchapter F, Chapter 151, Tax Code.

SECTION 2. Section 387.007, Local Government Code, is amended by adding Subsection (c) to read as follows:

(c) In determining the combined tax rate under Subsection (b), the following are considered to not be included in the territory of the district:

(1) rights-of-way; and

(2) 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 under Subchapter F, Chapter 151, Tax Code.

SECTION 3. This Act takes effect immediately if it receives

H.B. No. 2182

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, 2017.

President of the Senate

Speaker of the House

I certify that H.B. No. 2182 was passed by the House on May 4, 2017, by the following vote: Yeas 143, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2182 was passed by the Senate on May 24, 2017, by the following vote: Yeas 29, Nays 2.

Secretary of the Senate

APPROVED: _____

Date

Governor