By: Zerwas H.B. No. 4292

A BILL TO BE ENTITLED

1	AN ACT	

- 2 relating to the powers and duties of the Fort Bend County Municipal
- 3 Management District No. 1; authorizing the imposition of a tax.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 5 SECTION 1. Subchapter B, Chapter 3927, Special District
- 6 Local Laws Code, is amended by adding Section 3927.055 to read as
- 7 follows:
- 8 Sec. 3927.055. COMPENSATION; EXPENSES. (a) The district
- 9 may compensate each director in an amount not to exceed \$150 for
- 10 <u>each board meeting</u>. The total amount of compensation for each
- 11 director in one year may not exceed \$7,200.
- 12 (b) A director is entitled to reimbursement for necessary
- 13 and reasonable expenses incurred in carrying out the duties and
- 14 responsibilities of the board.
- 15 SECTION 2. Subchapter E, Chapter 3927, Special District
- 16 Local Laws Code, is amended by adding Section 3927.207 to read as
- 17 follows:
- Sec. 3927.207. SALES AND USE TAX. (a) The district may
- 19 <u>impose a sales and use tax if authorized by a majority of the voters</u>
- 20 of the district voting at an election called for that purpose.
- 21 Revenue from the tax may be used for any purpose for which ad
- 22 valorem tax revenue of the district may be used.
- 23 (b) The district may not adopt a sales and use tax if as a
- 24 result of the adoption of the tax the combined rate of all sales and

- 1 use taxes imposed by the district and other political subdivisions
- 2 of this state having territory in the district would exceed two
- 3 percent at any location in the district.
- 4 (c) If the voters of the district approve the adoption of
- 5 the tax at an election held on the same election date on which
- 6 another political subdivision adopts a sales and use tax or
- 7 approves an increase in the rate of its sales and use tax and as a
- 8 result the combined rate of all sales and use taxes imposed by the
- 9 district and other political subdivisions of this state having
- 10 territory in the district would exceed two percent at any location
- 11 in the district, the election to adopt a sales and use tax under
- 12 this chapter has no effect.
- 13 (d) Chapter 321, Tax Code, applies to the imposition,
- 14 computation, administration, enforcement, and collection of the
- 15 sales and use tax imposed by this section except to the extent it is
- 16 <u>inconsistent with this chapter.</u>
- 17 SECTION 3. (a) The legal notice of the intention to
- 18 introduce this Act, setting forth the general substance of this
- 19 Act, has been published as provided by law, and the notice and a
- 20 copy of this Act have been furnished to all persons, agencies,
- 21 officials, or entities to which they are required to be furnished
- 22 under Section 59, Article XVI, Texas Constitution, and Chapter 313,
- 23 Government Code.
- 24 (b) The governor, one of the required recipients, has
- 25 submitted the notice and Act to the Texas Commission on
- 26 Environmental Quality.
- 27 (c) The Texas Commission on Environmental Quality has filed

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- 1 its recommendations relating to this Act with the governor, the
- 2 lieutenant governor, and the speaker of the house of
- 3 representatives within the required time.
- 4 (d) All requirements of the constitution and laws of this
- 5 state and the rules and procedures of the legislature with respect
- 6 to the notice, introduction, and passage of this Act are fulfilled
- 7 and accomplished.
- 8 SECTION 4. This Act takes effect September 1, 2017.