

By: Birdwell

S.B. No. 1727

A BILL TO BE ENTITLED

AN ACT

relating to the procedure for an election to adopt a sales and use tax or to change the tax rate in an emergency services district.

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

SECTION 1. Section 775.0751(c-1), Health and Safety Code, is amended to read as follows:

(c-1) A district that otherwise would be precluded from adopting a sales and use tax under Subsection (c) may adopt a sales and use tax, change the rate of its sales and use tax, or abolish its sales and use tax at an election held as provided by Section 775.0752, if the board:

(1) excludes from the ~~[election and the]~~ applicability of any proposed sales and use tax any territory in the district where the sales and use tax is then at two percent; and

(2) not later than the 30th day after the date on which the board issues the election order, gives, for informational purposes, written or oral notice on the proposed imposition, increase, or abolition of the sales and use tax, including the reasons for the proposed change, to the commissioners court of each county in which the district is located.

SECTION 2. Section 775.0752, Health and Safety Code, is amended by adding Subsection (f) to read as follows:

(f) At an election described by Section 775.0751(c-1) to adopt the tax, the ballot shall be prepared to permit voting for or

1 against the proposition: "The adoption of a local sales and use tax
2 in (name of district) at a rate not to exceed (proposed tax rate)
3 percent in any location in the district."

4 SECTION 3. The acts and proceedings of an emergency
5 services district relating to an election described by Section
6 775.0751(c-1), Health and Safety Code, to impose a sales and use tax
7 that was held November 3, 2015, and at which the ballot proposition
8 used language from Section 775.0752, Health and Safety Code, and
9 was approved by a majority of the voters voting on the proposition
10 are validated as of the dates they occurred. The validation
11 includes the preparation and wording of the ballot proposition, any
12 action taken by the district in calling, holding, and canvassing
13 the tax election, and any other action taken by the district before
14 the effective date of this Act in connection with the imposition of
15 the tax approved in the tax election. A district may take any
16 further action or conduct any further proceeding necessary to
17 complete the imposition of the tax approved at the tax election.

18 SECTION 4. This Act takes effect immediately if it receives
19 a vote of two-thirds of all the members elected to each house, as
20 provided by Section 39, Article III, Texas Constitution. If this
21 Act does not receive the vote necessary for immediate effect, this
22 Act takes effect September 1, 2017.