

By: Kolkhorst

S.B. No. 2264

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 each board meeting. 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:

18 Sec. 3927.207. SALES AND USE TAX. (a) The district may
19 impose a sales and use tax if authorized by a majority of the voters
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 inconsistent with this chapter.

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

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.