

AN ACT

relating to the fiscal year of certain political subdivisions.

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

SECTION 1. Chapter 140, Local Government Code, is amended by adding Section 140.012 to read as follows:

Sec. 140.012. FISCAL YEAR OF CERTAIN POLITICAL SUBDIVISIONS CREATED ON OR AFTER SEPTEMBER 1, 2019. (a) This section does not apply to a political subdivision that is a special district created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution.

(b) A political subdivision that is created on or after September 1, 2019, and that has authority to impose a tax must have the same fiscal year as the county in which the political subdivision is wholly or primarily located.

SECTION 2. This Act takes effect September 1, 2019.

President of the Senate

Speaker of the House

I certify that H.B. No. 2617 was passed by the House on May 3, 2019, by the following vote: Yeas 140, Nays 0, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2617 was passed by the Senate on May 20, 2019, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor