

By: Perez

H.B. No. 4073

A BILL TO BE ENTITLED

AN ACT

relating to the time for dissolution of a crime control and prevention district.

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

SECTION 1. Section 363.260(a), Local Government Code, is amended to read as follows:

(a) If less than a majority of the votes cast in a continuation referendum are for the continuation of a district or if a majority of the votes cast in a dissolution referendum are for dissolution of the district:

(1) the board shall certify that fact to the secretary of state not later than the 10th day after the date of the canvass of the returns; and

(2) the district is dissolved and ceases to operate in accordance with Section 363.301 ~~[on the earlier of:~~

~~[(A) the last day of the district's fiscal year;~~
~~or~~

~~[(B) the 180th day after the date that the continuation or dissolution referendum is held].~~

SECTION 2. Section 363.262, Local Government Code, is amended to read as follows:

Sec. 363.262. EFFECTIVE DATE OF TAX CHANGE. (a) If less than a majority of the votes cast in a continuation referendum are for the continuation of the district or if a majority of the votes

1 cast in a dissolution referendum are for dissolution of the
2 district, the board shall notify the comptroller in writing of the
3 results of the referendum not later than the 10th day after the date
4 the referendum returns are canvassed.

5 (b) If the district is to be dissolved as a result of a
6 dissolution ~~[the]~~ referendum, the abolition of the local crime
7 control sales and use tax takes effect on the first day of the first
8 calendar quarter that occurs after the expiration of the first
9 complete calendar quarter that occurs after the comptroller
10 receives a notice of the results of the ~~[continuation or]~~
11 dissolution referendum.

12 (c) If the district is to be dissolved as a result of a
13 failed continuation referendum, the abolition of the local crime
14 control sales and use tax takes effect on the date the district is
15 dissolved in accordance with Section 363.301.

16 (d) If the comptroller determines that an effective date
17 provided by Subsection (b) will occur before the comptroller can
18 reasonably take the action required to implement abolition of the
19 tax, the comptroller may extend the effective date until the final
20 day of the succeeding calendar quarter.

21 SECTION 3. Section 363.301, Local Government Code, is
22 amended to read as follows:

23 Sec. 363.301. TIME FOR DISSOLUTION OF DISTRICT. The
24 district is dissolved on expiration of the period for which the
25 district was authorized to impose taxes for district purposes
26 pursuant to the last successful creation or continuation election.

27 ~~[(a) The district is dissolved on the first uniform election date~~

1 ~~that occurs after the fifth anniversary of the date the district~~
2 ~~began to levy taxes for district purposes if the district has not~~
3 ~~held a continuation or dissolution referendum.~~

4 ~~[(b) The district is dissolved on the first uniform election~~
5 ~~date that occurs after the fifth anniversary of the date of the most~~
6 ~~recent continuation or dissolution referendum.~~

7 ~~[(c) Subsection (b) does not apply to a district that is~~
8 ~~continued under Section [363.2515](#), and that district is dissolved at~~
9 ~~the end of the period for which it was continued.]~~

10 SECTION 4. This Act takes effect September 1, 2019.