

By: Miles

S.B. No. 288

A BILL TO BE ENTITLED

AN ACT

relating to the authority of a county assistance district to impose a sales and use tax.

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

SECTION 1. Section 387.003, Local Government Code, is amended by amending Subsection (g) and adding Subsection (l) to read as follows:

(g) The area in which an election is held under Subsection (f) is included in the district and, except as provided by Section 387.007(d), the sales and use tax is imposed if a majority of the votes received at the election favor inclusion in the district and imposition of the sales and use tax.

(l) In determining the combined tax rate under Subsections (b), (f), and (h), the following are considered to not be included in the territory of the proposed district or the area proposed to be added to the district:

(1) rights-of-way; and

(2) any county-owned property that is being used for a public purpose and in which no person has a place of business to which a sales tax permit has been issued under Subchapter F, Chapter 151, Tax Code.

SECTION 2. Section 387.007, Local Government Code, is amended by adding Subsections (c) and (d) to read as follows:

(c) In determining the combined tax rate under Subsection

1 (b), the following are considered to not be included in the  
2 territory of the district:

3 (1) rights-of-way; and

4 (2) any county-owned property that is being used for a  
5 public purpose and in which no person has a place of business to  
6 which a sales tax permit has been issued under Subchapter F, Chapter  
7 151, Tax Code.

8 (d) A sales and use tax adopted under this chapter does not  
9 apply to an area described by Subsection (c) if the combined rate of  
10 all local sales and use taxes imposed in that area would exceed the  
11 maximum combined rate prescribed by Sections 321.101 and 323.101,  
12 Tax Code.

13 SECTION 3. This Act takes effect immediately if it receives  
14 a vote of two-thirds of all the members elected to each house, as  
15 provided by Section 39, Article III, Texas Constitution. If this  
16 Act does not receive the vote necessary for immediate effect, this  
17 Act takes effect September 1, 2019.