

By: Miles

S.B. No. 288

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the authority of a county assistance district to impose
3 a sales and use tax.

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

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

8 (g) The area in which an election is held under Subsection
9 (f) is included in the district and, except as provided by Section
10 [387.007\(d\)](#), the sales and use tax is imposed if a majority of the
11 votes received at the election favor inclusion in the district and
12 imposition of the sales and use tax.

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

17 (1) rights-of-way; and
18 (2) any county-owned property that is being used for a
19 public purpose and in which no person has a place of business to
20 which a sales tax permit has been issued under Subchapter F, Chapter
21 [151](#), Tax Code.

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

24 (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.