

1-1 By: Miles S.B. No. 288  
 1-2 (In the Senate - Filed January 3, 2019; February 7, 2019,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 April 15, 2019, reported favorably by the following vote: Yeas 12,  
 1-5 Nays 0, 1 present not voting; April 15, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt				X
1-10 Birdwell			X	
1-11 Campbell	X			
1-12 Flores	X			
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolthorst	X			
1-16 Nichols	X			
1-17 Perry	X			
1-18 Taylor	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the authority of a county assistance district to impose  
 1-26 a sales and use tax.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section [387.003](#), Local Government Code, is  
 1-29 amended by amending Subsection (g) and adding Subsection (l) to  
 1-30 read as follows:

1-31 (g) The area in which an election is held under Subsection  
 1-32 (f) is included in the district and, except as provided by Section  
 1-33 [387.007](#)(d), the sales and use tax is imposed if a majority of the  
 1-34 votes received at the election favor inclusion in the district and  
 1-35 imposition of the sales and use tax.

1-36 (l) In determining the combined tax rate under Subsections  
 1-37 (b), (f), and (h), the following are considered to not be included  
 1-38 in the territory of the proposed district or the area proposed to be  
 1-39 added to the district:

1-40 (1) rights-of-way; and

1-41 (2) any county-owned property that is being used for a  
 1-42 public purpose and in which no person has a place of business to  
 1-43 which a sales tax permit has been issued under Subchapter F, Chapter  
 1-44 [151](#), Tax Code.

1-45 SECTION 2. Section [387.007](#), Local Government Code, is  
 1-46 amended by adding Subsections (c) and (d) to read as follows:

1-47 (c) In determining the combined tax rate under Subsection  
 1-48 (b), the following are considered to not be included in the  
 1-49 territory of the district:

1-50 (1) rights-of-way; and

1-51 (2) any county-owned property that is being used for a  
 1-52 public purpose and in which no person has a place of business to  
 1-53 which a sales tax permit has been issued under Subchapter F, Chapter  
 1-54 [151](#), Tax Code.

1-55 (d) A sales and use tax adopted under this chapter does not  
 1-56 apply to an area described by Subsection (c) if the combined rate of  
 1-57 all local sales and use taxes imposed in that area would exceed the  
 1-58 maximum combined rate prescribed by Sections [321.101](#) and [323.101](#),  
 1-59 Tax Code.

1-60 SECTION 3. This Act takes effect immediately if it receives  
 1-61 a vote of two-thirds of all the members elected to each house, as

2-1 provided by Section 39, Article III, Texas Constitution. If this  
2-2 Act does not receive the vote necessary for immediate effect, this  
2-3 Act takes effect September 1, 2019.

2-4

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