

By: Johnson

S.B. No. 941

A BILL TO BE ENTITLED

AN ACT

relating to the expiration of the municipal sales and use tax for street maintenance in certain municipalities.

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

SECTION 1. Section 327.007(a), Tax Code, is amended to read as follows:

(a) Unless imposition of the sales and use tax authorized by this chapter is reauthorized as provided by this section, the tax expires on:

(1) the fourth anniversary of the date the tax originally took effect under Section 327.005;

(2) the first day of the first calendar quarter occurring after the fourth anniversary of the date the tax was last reauthorized under this section if, at that election, the voters approved the imposition of the tax for a period that expires on that anniversary;

(2-a) if the tax is imposed in a municipality that is intersected by two interstate highways, that has a population of 150,000 or more, and in which at least 66 percent of the voters voting in each of the last two consecutive elections concerning the adoption or reauthorization of the tax favored adoption or reauthorization, and that tax has not expired as provided by Subdivision (1) or (2) since the first of those two consecutive elections, the last day of the first calendar quarter occurring

1 after the eighth anniversary of the date the tax was last
2 reauthorized under this section if, at that election, the voters
3 approved the imposition of the tax for a period that expires on that
4 anniversary instead of the period described by Subdivision (2);

5 (2-b) if the tax is imposed in a municipality with a
6 population of less than 50,000 that includes a portion of an
7 international airport and that is located in only two counties, one
8 of which has a population of 2.2 million or more and is adjacent to a
9 county with a population of more than 600,000, the last day of the
10 first calendar quarter occurring after the 10th anniversary of the
11 date the tax was last reauthorized under this section if, at that
12 election, the voters approved the imposition of the tax for a period
13 that expires on that anniversary instead of the period described by
14 Subdivision (2); or

15 (3) if the tax is imposed in a general-law
16 municipality with a population of 10,000 or more surrounded
17 entirely by a municipality with a population of 1.3 million or more,
18 the last day of the first calendar quarter occurring after the 10th
19 anniversary of the date the tax was last reauthorized under this
20 section if, at that election, the voters approved the imposition of
21 the tax for a period that expires on that anniversary instead of the
22 period described by Subdivision (2).

23 SECTION 2. This Act takes effect immediately if it receives
24 a vote of two-thirds of all the members elected to each house, as
25 provided by Section 39, Article III, Texas Constitution. If this
26 Act does not receive the vote necessary for immediate effect, this
27 Act takes effect September 1, 2019.