87R7934 DRS-F

By:  Cole H.B. No. 3841

A BILL TO BE ENTITLED

AN ACT

relating to the adjustment of the voter-approval tax rate of a taxing unit to reflect public spending necessary to correct a deficiency in the first response capacity of a fire or police department of the taxing unit.

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

SECTION 1.  Chapter 26, Tax Code, is amended by adding Section 26.046 to read as follows:

Sec. 26.046.  VOTER-APPROVAL TAX RATE RELIEF FOR CORRECTING DEFICIENCY IN PUBLIC SAFETY FIRST RESPONSE CAPACITY. (a) The voter-approval tax rate of a taxing unit is increased by the rate that, if applied to the current total value, would impose an amount of taxes equal to the amount the taxing unit will spend out of its maintenance and operations funds to pay for facilities, equipment, or personnel necessary to correct a deficiency in the first response capacity of the fire or police department of the taxing unit.

(b)  To receive an adjustment to its voter-approval tax rate under this section, a taxing unit shall submit to the executive director of the Texas Commission on Fire Protection or the executive director of the Texas Commission on Law Enforcement, as applicable, information detailing:

(1)  an existing deficiency in the first response capacity of the fire or police department of the taxing unit by reference to the first response performance standards established by the Texas Commission on Fire Protection or the Texas Commission on Law Enforcement, as applicable;

(2)  the manner by which the facilities, equipment, or personnel will correct the deficiency in first response capacity; and

(3)  the estimated cost of the facilities, equipment, or personnel.

(c)  Following submission of the information required by Subsection (b), the executive director of the Texas Commission on Fire Protection or the executive director of the Texas Commission on Law Enforcement, as applicable, shall determine whether the facilities, equipment, or personnel are necessary to correct a deficiency in first response capacity of the taxing unit. If the executive director of the applicable entity determines that the facilities, equipment, or personnel are necessary to correct a deficiency in first response capacity of the taxing unit, the executive director shall issue a letter to the taxing unit stating that determination.

(d)  A taxing unit seeking an adjustment of its voter-approval tax rate under this section shall provide to its tax assessor a copy of the letter issued by the executive director of the Texas Commission on Fire Protection or the executive director of the Texas Commission on Law Enforcement, as applicable, under Subsection (c). The tax assessor shall accept the copy of the letter from the executive director of the applicable entity as conclusive evidence that the facilities, equipment, or personnel are necessary to correct a deficiency in first response capacity and shall adjust the voter-approval tax rate of the taxing unit as provided by Subsection (a).

(e)  The Texas Commission on Fire Protection and the Texas Commission on Law Enforcement shall adopt rules necessary to implement this section, including rules establishing first response performance standards for purposes of determining whether a taxing unit has a first response capacity deficiency.

SECTION 2.  Not later than December 1, 2021, the Texas Commission on Fire Protection and the Texas Commission on Law Enforcement shall adopt rules under Section 26.046, Tax Code, as added by this Act.

SECTION 3.  The change in law made by this Act applies to the voter-approval tax rate of a taxing unit beginning with the 2022 tax year.

SECTION 4.  This Act takes effect September 1, 2021.