

By: Cole

H.B. No. 3841

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

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

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

23 (1) an existing deficiency in the first response  
24 capacity of the fire or police department of the taxing unit by

1 reference to the first response performance standards established  
2 by the Texas Commission on Fire Protection or the Texas Commission  
3 on Law Enforcement, as applicable;

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

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

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

20 (d) A taxing unit seeking an adjustment of its  
21 voter-approval tax rate under this section shall provide to its tax  
22 assessor a copy of the letter issued by the executive director of  
23 the Texas Commission on Fire Protection or the executive director  
24 of the Texas Commission on Law Enforcement, as applicable, under  
25 Subsection (c). The tax assessor shall accept the copy of the  
26 letter from the executive director of the applicable entity as  
27 conclusive evidence that the facilities, equipment, or personnel

1 are necessary to correct a deficiency in first response capacity  
2 and shall adjust the voter-approval tax rate of the taxing unit as  
3 provided by Subsection (a).

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

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

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

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