

By: Hughes

S.B. No. 998

A BILL TO BE ENTITLED

AN ACT

relating to an election to revoke a county equalization tax imposed in certain counties.

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

SECTION 1. Chapter 45, Education Code, is amended by adding Subchapter K to read as follows:

SUBCHAPTER K. COUNTY EQUALIZATION TAX

Sec. 45.351. APPLICABILITY. This subchapter applies only to a county:

(1) with a population of less than 55,000; and

(2) for which a county equalization tax was adopted under former Chapter 18 of this code, as that chapter existed on May 1, 1995, and continues in effect under Section 11.301.

Sec. 45.352. ELECTION TO REVOKE COUNTY EQUALIZATION TAX.

The commissioners court of a county to which this subchapter applies may order an election on the question of revoking the county equalization tax, in accordance with former Section 18.11 of this code and other applicable provisions of former Chapter 18, as that chapter existed on May 1, 1995, that continues in effect under Section 11.301.

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

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1 Act takes effect September 1, 2021.