

By: Paxton

S.B. No. 1412

A BILL TO BE ENTITLED

AN ACT

relating to the adoption and repeal of an additional ad valorem road tax for the maintenance of county roads.

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

SECTION 1. Sections 256.052(b), (c), and (h), Transportation Code, are amended to read as follows:

(b) The ~~[On a petition signed by a majority of the registered voters of a political subdivision or other specified portion of a county, the]~~ commissioners court of a ~~[the]~~ county by order:

(1) may declare a political subdivision or other specified portion of the county, the territory of which must be defined by metes and bounds in the order, as a defined district for the purposes of the tax; and

(2) shall declare a ~~[the]~~ political subdivision or other specified portion of the county to be a defined district for the purposes of the tax on receipt of a petition for that declaration that:

(A) is signed by a majority of the registered voters of the specified portion of the county; and

(B) defines ~~[and shall record the order in the court's minutes. The petition must define]~~ by metes and bounds the territory requested to be included in the proposed defined district.

1 (c) The commissioners court:

2 (1) may order an election to adopt the tax; and

3 (2) shall order an election to adopt the tax if it
4 receives a petition requesting the election that is signed by:

5 (A) [~~(1)~~] at least 200 registered voters of the
6 county, if the petition requests an election to approve a tax for
7 the county; [~~or~~]

8 (B) [~~(2)~~] at least 50 registered voters of the
9 political subdivision [~~or defined district~~], if the petition
10 requests an election to approve a tax for a political subdivision;

11 or

12 (C) a majority of the registered voters of the
13 defined district, if the petition requests an election to approve a
14 tax for a defined district.

15 (h) The commissioners court may not order an election or
16 grant a [A] petition calling for an election to adopt a tax under
17 this section [~~may not be granted~~] on or before the first anniversary
18 of the date of an election held under this section at which the
19 voters do not approve the adoption of the tax.

20 SECTION 2. Section 256.053, Transportation Code, is amended
21 to read as follows:

22 Sec. 256.053. REPEAL OF SPECIAL ROAD TAX. (a) The
23 commissioners court of a county:

24 (1) may order and conduct an election in the
25 applicable area on the question of whether to repeal a tax adopted
26 under Section 256.052;

27 (2) shall order an election in the applicable area to

1 repeal a tax adopted under Section 256.052 if the commissioners
2 court receives a petition signed by the applicable number of
3 registered voters under Section 256.052(c);

4 (3) may repeal a tax adopted under Section 256.052 if
5 the commissioners court determines that the tax is no longer
6 needed; and

7 (4) shall repeal a tax adopted under Section 256.052
8 if the repeal is approved by a majority of the registered voters
9 voting at an election under Subdivision (1) or (2) [~~may order and~~
10 ~~conduct an election to repeal a tax adopted under Section 256.052 in~~
11 ~~the manner provided for an election to adopt the tax].~~

12 (b) The commissioners court may not repeal a tax or order [A
13 ~~petition requesting~~] an election to repeal a [the] tax [~~may not be~~
14 ~~granted~~] on or before the second anniversary of the date of the
15 election at which the tax is adopted.

16 (c) The commissioners court may order [~~grant a petition~~
17 ~~calling for~~] an election to repeal a [the] tax only if satisfactory
18 proof is presented to the court that:

19 (1) there is great dissatisfaction with the tax; and

20 (2) it is probable that a majority of the residents of
21 the county, political subdivision, or defined district who are
22 qualified to vote for the tax would vote for repeal of the tax.

23 (d) If a tax under Section 256.052 is repealed under this
24 section, the commissioners court shall, as applicable:

25 (1) refund to the taxpayers a pro rata share of
26 unobligated tax revenue remaining at the time of the repeal; or

27 (2) continue to impose the tax only until the amount

1 collected is sufficient to pay any debt to which the tax is
2 obligated at the time of the repeal.

3 SECTION 3. This Act takes effect September 1, 2021.