

## **BILL ANALYSIS**

H.B. 4704  
By: Morrison  
Natural Resources  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The Jackson County County-Wide Drainage District relies on tax revenue to fund its operations and maintenance. Current law requires the ballot in a tax approval election to provide for voting for or against the levy and collection of a tax on all property in the district in an amount of not more than 75 cents on each \$100 of valuation. However, the district does not currently need the authority to assess a tax at that rate and instead seeks the ability to include a lower amount on the ballot that more accurately reflects the district's current and foreseeable budgetary needs. H.B. 4704 seeks to provide for flexibility on required ballot language for approval of a property tax rate levied and collected by the district by basing such language on the tax rate prescribed by the election order. Additionally, the bill increases the maximum amount by which the assessor and collector of taxes for the district may be paid for their services and clarifies that the district may hold subsequent elections to modify the maximum tax rate approved by the electors.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 4704 amends Chapter 529, Acts of the 63rd Legislature, Regular Session, 1973, to change the ballot language for an election for voter approval of a property tax rate to be levied and collected by the Jackson County County-Wide Drainage District from language providing for a maximum amount of 75 cents on each \$100 of assessed valuation to language providing for a maximum amount prescribed by the election order, not to exceed 75 cents, on each \$100 of assessed valuation. The bill specifies that the proposition for the levy of the tax may be submitted at one or more separate elections or at one or more elections held for other purposes by the district and clarifies that the maximum rate approved by the electors may be subsequently modified by the district through voter approval. The bill raises from \$5,000 to \$10,000 the cap on the amount of the fee to which the assessor and collector of taxes for the district is entitled for their services.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2023.