

By: Van de Putte
(Rodriguez of Bexar)

S.B. No. 475

A BILL TO BE ENTITLED

AN ACT

relating to the expiration of the municipal sales and use tax for street maintenance in certain municipalities.

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

SECTION 1. Subsections (a) and (b), Section 327.007, Tax Code, are amended to read as follows:

(a) Unless imposition of the sales and use tax authorized by this chapter is reauthorized as provided by this section, the tax expires on:

(1) the fourth anniversary of the date the tax originally took effect under Section 327.005; ~~[or]~~

(2) the first day of the first calendar quarter occurring after the fourth anniversary of the date the tax was last reauthorized under this section if, at that election, the voters approved the imposition of the tax for a period that expires on that anniversary; or

(3) if the tax is imposed in a general-law municipality with a population of 10,000 or more surrounded entirely by a municipality with a population of 1.3 million or more, the last day of the first calendar quarter occurring after the 10th anniversary of the date the tax was last reauthorized under this section if, at that election, the voters approved the imposition of the tax for a period that expires on that anniversary instead of the period described by Subdivision (2).

1 (b) An election to reauthorize the tax is called and held in
2 the same manner as an election to adopt the tax under Section
3 327.006, except the ballot proposition shall be prepared to permit
4 voting for or against the proposition: "The reauthorization of the
5 local sales and use tax in (name of municipality) at the rate of
6 (insert appropriate rate) to continue providing revenue for
7 maintenance and repair of municipal streets. The tax expires on the
8 (insert fourth or 10th) anniversary of the date of this election
9 unless the imposition of the tax is reauthorized."

10 SECTION 2. This Act takes effect immediately if it receives
11 a vote of two-thirds of all the members elected to each house, as
12 provided by Section 39, Article III, Texas Constitution. If this
13 Act does not receive the vote necessary for immediate effect, this
14 Act takes effect September 1, 2013.