

BILL ANALYSIS

S.B. 1727
By: Birdwell
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties suggest that certain clarification is needed with regard to the procedure for an election to adopt a sales and use tax or to change the tax rate in an emergency services district. S.B. 1727 seeks to provide that clarification.

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

S.B. 1727 amends the Health and Safety Code to remove as a condition that must be met for an emergency services district otherwise precluded from adopting a sales and use tax due to a certain limitation on the combined sales and use tax rate to be authorized to adopt a sales and use tax, change the rate of its sales and use tax, or abolish its sales and use tax at a sales and use tax election the condition consisting of the board of emergency services commissioners excluding from the election any territory in the district where the sales and use tax is then at two percent. The bill requires the ballot at such an election held to adopt a sales and use tax to be prepared to permit voting for or against the proposition and sets out the proposition language.

S.B. 1727 validates the acts and proceedings of an emergency services district relating to such an election to impose a sales and use tax that was held November 3, 2015, and at which the ballot proposition used the language from statutory provisions relating to sales and use tax election procedures for emergency services districts and was approved by a majority of the voters voting on the proposition as of the dates they occurred. The validation includes the preparation and wording of the ballot proposition; any action taken by the district in calling, holding, and canvassing the tax election; and any other action taken by the district before the bill's effective date in connection with the imposition of the tax approved in the tax election. The bill authorizes a district to take any further action or conduct any further proceeding necessary to complete the imposition of the tax approved at the tax election.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.