

BILL ANALYSIS

S.B. 941
By: Johnson
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been noted that a municipality may impose a local sales tax for the maintenance and repair of municipal streets, provided that the tax is authorized by voters. As reports indicate support for such a tax in cities such as Coppell, there have been calls to ensure the continued imposition of the tax for years to come without holding repetitive elections reaffirming the overwhelming support. S.B. 941 seeks to address this issue by revising the expiration of the municipal sales and use tax for street maintenance in certain municipalities.

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. 941 amends the Tax Code to set the expiration date for a municipal sales and use tax for street maintenance that is not reauthorized to the last day of the first calendar quarter occurring after the 10th anniversary of the date the tax was last reauthorized if, at that election, the voters approved the imposition of the tax for a period that expires on that anniversary instead of the first day of the first calendar quarter occurring after the fourth anniversary of the date the tax was last reauthorized. The bill applies only to such a tax imposed in a municipality with a population of less than 50,000 that includes a portion of an international airport and that is located in only two counties, one of which has a population of 2.2 million or more and is adjacent to a county with a population of more than 600,000. The bill revises the required ballot proposition language for an election to reauthorize the imposition of a municipal sales and use tax for street maintenance.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.