

BILL ANALYSIS

Senate Research Center

H.J.R. 96
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Intergovernmental Relations
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Engrossed

DIGEST

Section 794.018(a), Health and Safety Code, allows a Rural Fire Protection District to levy a tax not to exceed three cents on each \$100 of the taxable value of property by the district. This bill changes the amount of tax from three cents to five cents on every \$100 of the taxable value of property by the district.

PURPOSE

As proposed, H.J.R. 96 requires the submission to the voters of a constitutional amendment authorizing the legislature to authorize an ad valorem tax of five cents for each \$100 of taxable property in rural fire prevention districts located in Harris County.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 48-d, Article III, Texas Constitution, to require the legislature to have the power to authorize a tax on the ad valorem property situated in a rural fire prevention district located in whole or part in Harris County not to exceed five cents on the \$100 valuation for the support of the district. Makes conforming changes.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 4, 1997. Sets forth the required language for the ballot.