

BILL ANALYSIS

Senate Research Center

C.S.S.B. 1425
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Intergovernmental Relations
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Committee Report (Substituted)

DIGEST

Currently, Texas law requires that an election must be conducted within the boundaries of a county development district (district) to confirm creation of a County Development District (CDD) or approve a sales and use tax. CDD boundaries may or may not include inhabited property. In this case, the petitioner must ensure that someone inhabits the property in a manner that meets election law requirements in order to comply with the law. In other cases, the property may be inhabited by as few as one resident. C.S.S.B. 1425 would require that a copy of confirmation and sales tax election proceedings, including affidavits from each voter attesting that they have met voting requirements, be submitted to the attorney general in order to ensure valid CDD elections.

PURPOSE

As proposed, C.S.S.B. 1425 outlines provisions regarding approval by voters of the establishment of certain county development districts.

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 312.610(a), Tax Code, to set forth instances in which the commissioners court is authorized, rather than required, to find and enter an order creating a county development district created under this subchapter (district) after a hearing. Authorizes the order creating the district to specify the cost to the county in which the district is located (county) of publishing notice and conducting hearings for the creation of the district together with the cost of conducting the confirmation and sales and use tax election. Authorizes the county to require the petitioner to pay to the county the amounts specified in the order creating the district at the time the order becomes final. Makes a nonsubstantive change.

SECTION 2. Amends Section 312.617, Tax Code, by adding Subsection (d), to provide that in the event 10 or fewer votes are cast in the confirmation and sales and use tax election, within 90 days following the entry of the order canvassing the election, the proceedings of the election, including voter affidavits as to residency and qualification to vote, shall be submitted to the attorney general.

SECTION 3. Makes application of this Act prospective.

SECTION 4. Emergency clause.
Effective date: upon passage.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends 312.610(a), Tax Code, regarding requirements for the order creating a county development district and the county in which the district is located.

SECTION 2.

Amends Section 312.617, Tax Code, by adding Subsection (d), regarding election proceedings.