

BILL ANALYSIS

Senate Research Center
2001S0461/2

S.B. 782
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As Filed

DIGEST AND PURPOSE

Current law allows the imposition of a sales and use tax for advanced transportation. As proposed, S.B. 782 expands the definition of “advanced transportation”; increases the maximum allowable tax rate; and allows for increases in sales and use tax in smaller increments.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subdivision (1), Section 451.701, Transportation Code, to redefine “advanced transportation.”

SECTION 2. Amends Sections 451.702(a) and (d), Transportation Code, to provide that after approval at the election, the rate of the sales and use tax for advanced transportation is authorized to be up to one-half of one percent, in increments of one-eighth of one percent, rather than is one-fourth of one percent. Makes a conforming change.

SECTION 3. Effective date: September 1, 2001.