

1-1 By: Johnson S.B. No. 941
 1-2 (In the Senate - Filed February 21, 2019; March 1, 2019,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 17, 2019, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 13, Nays 0; April 17, 2019,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

| | Yea | Nay | Absent | PNV |
|------|-----|-----|--------|-----|
| 1-8 | X | | | |
| 1-9 | X | | | |
| 1-10 | X | | | |
| 1-11 | X | | | |
| 1-12 | | | X | |
| 1-13 | X | | | |
| 1-14 | X | | | |
| 1-15 | X | | | |
| 1-16 | X | | | |
| 1-17 | X | | | |
| 1-18 | X | | | |
| 1-19 | X | | | |
| 1-20 | X | | | |
| 1-21 | X | | | |
| 1-22 | X | | | |
| 1-23 | | | X | |

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 941 By: Nichols

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the expiration of the municipal sales and use tax for
 1-28 street maintenance in certain municipalities.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Sections 327.007(a) and (b), Tax Code, are
 1-31 amended to read as follows:

1-32 (a) Unless imposition of the sales and use tax authorized by
 1-33 this chapter is reauthorized as provided by this section, the tax
 1-34 expires on:

1-35 (1) the fourth anniversary of the date the tax
 1-36 originally took effect under Section 327.005;

1-37 (2) the first day of the first calendar quarter
 1-38 occurring after the fourth anniversary of the date the tax was last
 1-39 reauthorized under this section if, at that election, the voters
 1-40 approved the imposition of the tax for a period that expires on that
 1-41 anniversary;

1-42 (2-a) if the tax is imposed in a municipality that is
 1-43 intersected by two interstate highways, that has a population of
 1-44 150,000 or more, and in which at least 66 percent of the voters
 1-45 voting in each of the last two consecutive elections concerning the
 1-46 adoption or reauthorization of the tax favored adoption or
 1-47 reauthorization, and that tax has not expired as provided by
 1-48 Subdivision (1) or (2) since the first of those two consecutive
 1-49 elections, the last day of the first calendar quarter occurring
 1-50 after the eighth anniversary of the date the tax was last
 1-51 reauthorized under this section if, at that election, the voters
 1-52 approved the imposition of the tax for a period that expires on that
 1-53 anniversary instead of the period described by Subdivision (2);

1-54 (2-b) if the tax is imposed in a municipality with a
 1-55 population of less than 50,000 that includes a portion of an
 1-56 international airport and that is located in only two counties, one
 1-57 of which has a population of 2.2 million or more and is adjacent to a
 1-58 county with a population of more than 600,000, the last day of the
 1-59 first calendar quarter occurring after the 10th anniversary of the
 1-60 date the tax was last reauthorized under this section if, at that

2-1 election, the voters approved the imposition of the tax for a period
2-2 that expires on that anniversary instead of the period described by
2-3 Subdivision (2); or

2-4 (3) if the tax is imposed in a general-law
2-5 municipality with a population of 10,000 or more surrounded
2-6 entirely by a municipality with a population of 1.3 million or more,
2-7 the last day of the first calendar quarter occurring after the 10th
2-8 anniversary of the date the tax was last reauthorized under this
2-9 section if, at that election, the voters approved the imposition of
2-10 the tax for a period that expires on that anniversary instead of the
2-11 period described by Subdivision (2).

2-12 (b) An election to reauthorize the tax is called and held in
2-13 the same manner as an election to adopt the tax under Section
2-14 327.006, except the ballot proposition shall be prepared to permit
2-15 voting for or against the proposition: "The reauthorization of the
2-16 local sales and use tax in (name of municipality) at the rate of
2-17 (insert appropriate rate) to continue providing revenue for
2-18 maintenance and repair of municipal streets. The tax expires on the
2-19 (insert "first day of the first calendar quarter occurring after
2-20 the fourth anniversary" or "last day of the first calendar quarter
2-21 occurring after the (insert[7] eighth[7] or 10th anniversary, as
2-22 applicable)") [~~anniversary~~] of the date of this election unless the
2-23 imposition of the tax is reauthorized."

2-24 SECTION 2. The change in law made by this Act to Section
2-25 327.007(b), Tax Code, applies only to ballot language for an
2-26 election ordered on or after the effective date of this Act. Ballot
2-27 language for an election ordered before the effective date of this
2-28 Act is governed by the law in effect when the election was ordered.

2-29 SECTION 3. This Act takes effect immediately if it receives
2-30 a vote of two-thirds of all the members elected to each house, as
2-31 provided by Section 39, Article III, Texas Constitution. If this
2-32 Act does not receive the vote necessary for immediate effect, this
2-33 Act takes effect September 1, 2019.

2-34

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