

1-1 By: Paxton S.B. No. 1412
 1-2 (In the Senate - Filed March 10, 2021; March 18, 2021, read
 1-3 first time and referred to Committee on Local Government;
 1-4 May 13, 2021, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 8, Nays 1; May 13, 2021,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8 Bettencourt	X			
1-9 Menéndez	X			
1-10 Eckhardt	X			
1-11 Gutierrez	X			
1-12 Hall		X		
1-13 Nichols	X			
1-14 Paxton	X			
1-15 Springer	X			
1-16 Zaffirini	X			

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 1412 By: Paxton

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to the adoption and repeal of an additional ad valorem road
 1-22 tax for the maintenance of county roads.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Sections 256.052(b), (c), and (h),
 1-25 Transportation Code, are amended to read as follows:

1-26 (b) ~~The [On a petition signed by a majority of the~~
 1-27 ~~registered voters of a political subdivision or other specified~~
 1-28 ~~portion of a county, the]~~ commissioners court of a [the] county by
 1-29 order:

1-30 (1) may declare a political subdivision or other
 1-31 specified portion of the county, the territory of which must be
 1-32 defined by metes and bounds in the order, as a defined district for
 1-33 the purposes of the tax; and

1-34 (2) shall declare a [the] political subdivision or
 1-35 other specified portion of the county to be a defined district for
 1-36 the purposes of the tax on receipt of a petition for that
 1-37 declaration that:

1-38 (A) is signed by a majority of the registered
 1-39 voters of the specified portion of the county; and

1-40 (B) defines [and shall record the order in the
 1-41 court's minutes. The petition must define] by metes and bounds the
 1-42 territory requested to be included in the proposed defined
 1-43 district.

1-44 (c) The commissioners court:

1-45 (1) may order an election to adopt the tax; and

1-46 (2) shall order an election to adopt the tax if it
 1-47 receives a petition requesting the election that is signed by:

1-48 (A) ~~[(1)]~~ at least 200 registered voters of the
 1-49 county, if the petition requests an election to approve a tax for
 1-50 the county; ~~[or]~~

1-51 (B) ~~[(2)]~~ at least 50 registered voters of the
 1-52 political subdivision ~~[or defined district]~~, if the petition
 1-53 requests an election to approve a tax for a political subdivision;
 1-54 or

1-55 (C) a majority of the registered voters of the
 1-56 defined district, if the petition requests an election to approve a
 1-57 tax for a defined district.

1-58 (h) The commissioners court may not order an election or
 1-59 grant a [A] petition calling for an election to adopt a tax under
 1-60 this section [may not be granted] on or before the first anniversary

2-1 of the date of an election held under this section at which the
2-2 voters do not approve the adoption of the tax.

2-3 SECTION 2. Section 256.053, Transportation Code, is amended
2-4 to read as follows:

2-5 Sec. 256.053. REPEAL OF SPECIAL ROAD TAX. (a) The
2-6 commissioners court of a county:

2-7 (1) may order and conduct an election in the
2-8 applicable area on the question of whether to repeal a tax adopted
2-9 under Section 256.052;

2-10 (2) shall order an election in the applicable area to
2-11 repeal a tax adopted under Section 256.052 if the commissioners
2-12 court receives a petition signed by the applicable number of
2-13 registered voters under Section 256.052(c);

2-14 (3) may repeal a tax adopted under Section 256.052 if
2-15 the commissioners court determines that the tax is no longer
2-16 needed; and

2-17 (4) shall repeal a tax adopted under Section 256.052
2-18 if the repeal is approved by a majority of the registered voters
2-19 voting at an election under Subdivision (1) or (2) [~~may order and~~
2-20 ~~conduct an election to repeal a tax adopted under Section 256.052 in~~
2-21 ~~the manner provided for an election to adopt the tax].~~

2-22 (b) The commissioners court may not repeal a tax or order [A
2-23 ~~petition requesting~~] an election to repeal a [the] tax [~~may not be~~
2-24 ~~granted~~] on or before the second anniversary of the date of the
2-25 election at which the tax is adopted.

2-26 (c) The commissioners court may order [~~grant a petition~~
2-27 ~~calling for~~] an election to repeal a [the] tax only if satisfactory
2-28 proof is presented to the court that:

2-29 (1) there is great dissatisfaction with the tax; and

2-30 (2) it is probable that a majority of the residents of
2-31 the county, political subdivision, or defined district who are
2-32 qualified to vote for the tax would vote for repeal of the tax.

2-33 (d) If a tax under Section 256.052 is repealed under this
2-34 section, the commissioners court shall, as applicable:

2-35 (1) refund to the taxpayers a pro rata share of
2-36 unobligated tax revenue remaining at the time of the repeal; or

2-37 (2) continue to impose the tax only until the amount
2-38 collected is sufficient to pay any debt to which the tax is
2-39 obligated at the time of the repeal.

2-40 SECTION 3. This Act takes effect September 1, 2021.

2-41 * * * * *