

## **BILL ANALYSIS**

Senate Research Center

H.B. 758  
By: West (Duncan)  
Intergovernmental Relations  
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Engrossed

### **DIGEST**

Currently, Section 285.061(a), Health and Safety Code, allows hospital districts authorized to impose ad valorem taxes to adopt, change, or abolish a sales tax and use tax via an election. These sales taxes are ultimately limited to a percentage. This bill changes the limitations on sales and use taxes to provide that the tax is authorized to be imposed by the hospital district in increments of one-eighth of one percent, within a minimum of one percent and a maximum of two percent.

### **PURPOSE**

As proposed, H.B. 758 amends a provision regarding sales and use tax rates of certain hospital 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 285.061(a), Health and Safety Code, to authorize a hospital district to impose a sales and use tax in increments of one-eighth of one percent, with a minimum tax of one-eighth of one percent and a maximum tax of two percent, rather than to impose a sales and use tax at a rate of one eighth percent, one fourth percent, one half percent, one percent, one and one half percent, or two percent.

SECTION 2. Emergency clause.  
Effective date: upon passage.