Sec. 101.001. MUNICIPALITY COVERED BY SUBCHAPTER. This subchapter applies only to a Type A general-law municipality.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 101.002. CONTROL OF FINANCES. The governing body of the municipality may manage and control the finances of the municipality.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 101.003. APPROPRIATIONS; PAYMENTS. The governing body of the municipality may appropriate money and provide for the payment of municipal debts and expenses.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 101.004. SPECIAL FUNDS; DISBURSEMENT. The governing body of the municipality may provide by ordinance for the creation of special funds for special purposes and may provide that a special fund may be disbursed only for the purpose for which the fund was created.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 101.005. DEBT PAYMENTS; IMPROVEMENTS. (a) The governing body of the municipality may appropriate municipal revenues to:

(1) retire and discharge the accrued indebtedness of the municipality;

(2) improve public markets and streets; or

(3) erect and operate municipal hospitals, a city hall, waterworks, or other municipal buildings and facilities.
(b) The governing body may appropriate municipal revenues under this section in amounts and under conditions that it considers appropriate.

(c) In order to fulfill its functions under this section, the governing body may borrow money based on the credit of the municipality.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 101.006. RECEIVERSHIP FOR PAYMENT OF DEBTS. (a) On the failure of the municipality to accomplish a compromise of its debts or pending the negotiation of a compromise, the municipality may apply to the district court of the county in which the municipality is located to have the court take charge of the collection and appropriation of all taxes levied and assessed by the municipality, except an amount of taxes necessary to pay the current expenses of the municipality. The application must describe the financial condition and insolvency of the municipality.

(b) After the application is made to the district court, the court shall appoint a receiver or designate the assessor and collector of the municipality as receiver to collect and pay into a named depository, for the payment of the municipal debts, all taxes levied by the municipality. The district court may not appoint a receiver except on the voluntary application of the municipality.

(c) The district court shall decide all questions of priority between conflicting claimants of the municipal funds in the depository and shall provide for the ratable and equitable distribution of the funds among all creditors entitled to the funds.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER B. PROVISIONS APPLICABLE TO HOME-RULE MUNICIPALITIES

Sec. 101.021. MUNICIPALITY COVERED BY SUBCHAPTER. This subchapter applies only to a home-rule municipality.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.
Sec. 101.022. GENERAL FISCAL POWERS. The municipality may:
(1) control and manage the finances of the municipality; and
(2) prescribe its fiscal year and other fiscal arrangements.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 101.0221. FISCAL YEAR FOR CERTAIN MUNICIPALITIES. Notwithstanding any fiscal year provision in the municipal charter, a municipality with a population in excess of 500,000 which is situated in a county bordering the Republic of Mexico may prescribe its fiscal year by ordinance.

Sec. 101.023. GARNISHMENT. The municipality may provide that its municipal funds are not subject to garnishment and that the municipality is not required to answer in garnishment proceedings.
Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER C. PROVISIONS APPLICABLE TO GENERAL-LAW MUNICIPALITIES

Sec. 101.041. MUNICIPALITY COVERED BY SUBCHAPTER. This subchapter applies only to a general-law municipality.
Added by Acts 1993, 73rd Leg., ch. 68, Sec. 1, eff. May 2, 1993.

Sec. 101.042. FISCAL YEAR. The governing body of the municipality by ordinance may prescribe the fiscal year of the municipality.
Added by Acts 1993, 73rd Leg., ch. 68, Sec. 1, eff. May 2, 1993.