

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 120. ELECTION FOR REDUCTION OF FUNDING OR RESOURCES FOR
CERTAIN PRIMARY LAW ENFORCEMENT AGENCIES

Sec. 120.001. APPLICABILITY. This chapter applies only to a county with a population of more than 1.2 million.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff. January 1, 2022.

Amended by:

Acts 2023, 88th Leg., R.S., Ch. 644 (H.B. 4559), Sec. 130, eff. September 1, 2023.

Sec. 120.002. ELECTION REQUIRED. (a) Except as provided by Section 120.003, a county shall hold an election in accordance with this chapter if the county adopts a budget for a fiscal year that, compared to the budget adopted by the county for the preceding fiscal year:

(1) reduces for a law enforcement agency, excluding a 9-1-1 call center, with primary responsibility for policing, criminal investigation, and answering calls for service:

(A) for a fiscal year in which the overall amount of the budget is equal to or greater than the amount for the preceding fiscal year, the appropriation to the agency;

(B) for a fiscal year in which the overall amount of the budget is less than the amount for the preceding fiscal year, the appropriation to the agency as a percentage of the total budget;

(C) as applicable:

(i) if the county has not declined in population since the preceding fiscal year, the number of peace officer positions, excluding detention officer positions; or

(ii) if the county has declined in population since the preceding fiscal year, the number of peace officer positions, excluding detention officer positions, the law enforcement agency is authorized to employ per 1,000 county residents; or

(D) the amount of funding per peace officer for the recruitment and training of new peace officers to fill vacant and new peace officer positions in the agency; or

(2) reallocates funding or resources to another law enforcement agency.

(b) A county may not implement a proposed reduction or reallocation described by Subsection (a) until the county receives voter approval for the proposed reduction or reallocation at an election held for that purpose. The county may, at any time, order the election to be held on the 30th day after the date the county orders the election. Section 41.001, Election Code, does not apply to an election under this subsection.

(c) For purposes of this section, a county budget does not include:

(1) a one-time extraordinary expense, as determined by the comptroller, that is outside the normal costs of operating a law enforcement agency, including purchasing a fleet of law enforcement vehicles or constructing an additional training academy;

(2) revenues used to repay voter-approved bonded indebtedness incurred for a law enforcement purpose;

(3) detention officer compensation; or

(4) a donation or state or federal grant to the county's law enforcement agency.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff. January 1, 2022.

Sec. 120.003. DISASTER EXCEPTION. Section 120.002 does not apply to a county budget adopted for a fiscal year in which, or the two fiscal years following the fiscal year in which, a significant budget reduction from the preceding fiscal year was caused by a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, in an area of the county that was the subject of a disaster declaration by the governor under Chapter 418, Government Code, or by the president of the United States.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff. January 1, 2022.

Sec. 120.004. BALLOT PROPOSITION REQUIREMENTS. A county holding an election under this chapter shall ensure that the ballot proposition for the election includes, as applicable:

- (1) a detailed explanation of each proposed reduction;
- (2) the amount of each proposed reduction;
- (3) the recipient of reallocated funding or resources;
- (4) the impact on the local tax rate, if any; and
- (5) the expected length of time that the proposed reduction or reallocation will remain in effect.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff. January 1, 2022.

Sec. 120.005. USE OF PUBLIC MONEY FOR CAMPAIGN PROHIBITED. A county holding an election under this chapter may not use public money on promotional campaigns or advocacy related to the proposed reduction or reallocation. This section may not be construed to prevent a county official or employee from communicating factual information about a proposed budget or the reasoning behind a proposed budget to the voters in the county.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff. January 1, 2022.

Sec. 120.006. COMPLAINT. (a) A person who believes that a county has implemented a proposed reduction or reallocation described by Section 120.002(a) without the required voter approval and who resides in the county may file a complaint with the criminal justice division of the office of the governor.

(b) The criminal justice division of the office of the governor shall determine whether a complaint filed under Subsection (a) is potentially valid or frivolous or false.

(c) The criminal justice division of the office of the governor shall provide written notice of a potentially valid complaint filed under Subsection (a) to the county that is the subject of the complaint. The division shall provide the county an opportunity to correct the action that is the subject of the complaint before referring the complaint to the comptroller.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff. January 1, 2022.

Sec. 120.007. COMPTROLLER INVESTIGATION; TAX RATE LIMITATION. (a) On request by the criminal justice division of the office of the governor, the comptroller shall determine whether a county has implemented a proposed reduction or reallocation described by Section 120.002(a) without the required voter approval. The comptroller shall issue a written determination to the governor, lieutenant governor, speaker of the house of representatives, and governing body of the county.

(b) The comptroller may require a county to submit information for the current or preceding fiscal year to assist the comptroller's investigation under this section.

(c) Notwithstanding any other law, if the comptroller determines that a county implemented a proposed reduction or reallocation described by Section 120.002(a) without the required voter approval, the county may not adopt an ad valorem tax rate that exceeds the county's no-new-revenue tax rate until the earlier of:

(1) the date the comptroller issues a written determination that the county has, as applicable:

(A) reversed each funding reduction, adjusted for inflation, and personnel reduction that was a subject of the determination; or

(B) restored all reallocated funding and resources that were subjects of the determination to the original law enforcement agency; or

(2) the date on which each reduction and reallocation that was a subject of the determination has been approved in an election held in accordance with this chapter.

(d) For purposes of making the calculation required under Section 26.013, Tax Code, in a tax year the comptroller determines that a county implemented a proposed reduction or reallocation described by Section 120.002(a) without the required voter approval, the difference between the actual tax rate and voter-approval tax rate is considered to be zero.

Added by Acts 2021, 87th Leg., R.S., Ch. 201 (S.B. 23), Sec. 1, eff.

January 1, 2022.