

SPECIAL DISTRICT LOCAL LAWS CODE

TITLE 3. HEALTH

SUBTITLE A. HOSPITAL DISTRICTS

CHAPTER 1085. PARKER COUNTY HOSPITAL DISTRICT

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 1085.001. DEFINITIONS. In this chapter:

(1) "Board" means the board of directors of the district.

(2) "Director" means a member of the board.

(3) "District" means the Parker County Hospital District.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.002. AUTHORITY FOR CREATION. The Parker County Hospital District is created under the authority of Section 9, Article IX, Texas Constitution, and has the rights, powers, and duties prescribed by this chapter.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.003. ESSENTIAL PUBLIC FUNCTION. The district performs an essential public function in carrying out the purposes of this chapter.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.004. DISTRICT TERRITORY. The boundaries of the district are coextensive with the boundaries of Parker County, Texas.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.005. DISTRICT SUPPORT AND MAINTENANCE NOT STATE OBLIGATION. The support and maintenance of the district may not

become a charge against or obligation of this state.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.006. RESTRICTION ON STATE FINANCIAL ASSISTANCE. The legislature may not make a direct appropriation for the construction, maintenance, or improvement of a district facility. Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

#### SUBCHAPTER B. DISTRICT ADMINISTRATION

Sec. 1085.051. BOARD ELECTION; TERM. (a) The board consists of seven directors elected as follows:

(1) one director elected from each commissioners precinct of Parker County; and

(2) three directors elected from the district at large.

(b) The board shall declare the results of the election.

(c) Directors serve staggered two-year terms unless four-year terms are established under Section 285.081, Health and Safety Code.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.052. NOTICE OF ELECTION. At least 60 days before the date of an election of directors, the board shall publish notice of the election one time in a newspaper of general circulation in the district. The notice must state the purpose of the election and the election date.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.053. BALLOT PETITION. A person who wants to have the person's name printed on the ballot as a candidate for director must file with the board secretary a petition requesting that action. The petition must:

(1) be signed by at least 10 registered voters who reside in the district;

(2) be filed at least 31 days before the date of the election; and

(3) specify the county commissioners precinct the candidate wants to represent or specify that the candidate wants to represent the district at large.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.054. BOARD VACANCY. If a vacancy occurs in the office of director, the remaining directors shall appoint a director for the unexpired term.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.055. OFFICERS. (a) The board shall elect a president, vice president, and secretary from among its members.

(b) Each officer of the board serves for a term of one year.  
Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.056. DISTRICT ADMINISTRATOR; ASSISTANT ADMINISTRATOR. (a) The board may appoint and employ a qualified person as district administrator.

(b) The board may appoint and employ an assistant administrator.

(c) The district administrator and any assistant administrator serve at the will of the board and are entitled to the compensation determined by the board.

(d) On assuming the duties of district administrator, the administrator shall execute a bond payable to the district in an amount set by the board of not less than \$5,000 that:

(1) is conditioned on the administrator performing the administrator's duties; and

(2) contains any other condition the board may require.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.057. GENERAL DUTIES OF DISTRICT ADMINISTRATOR. Subject to the limitations prescribed by the board, the district administrator shall:

(1) supervise the work and activities of the district;  
and

(2) direct the affairs of the district.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.058. APPOINTMENT OF STAFF AND EMPLOYEES. (a) The board may appoint to the staff any physicians and employ any technicians, nurses, and other employees the board considers necessary for the efficient operation of the district.

(b) The board may provide that the district administrator has the authority to hire district employees, including technicians and nurses.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.0585. EMPLOYMENT OF PHYSICIANS. (a) The board may employ physicians as the board considers necessary for the efficient operation of the district.

(b) The board shall adopt and maintain policies to ensure that a physician employed under this section exercises independent medical judgment when providing care to patients at a district facility. The policies adopted under this subsection must include policies relating to:

- (1) credentialing;
- (2) quality assurance;
- (3) utilization review;
- (4) peer review;
- (5) medical decision-making; and
- (6) due process.

(c) A physician employed by the district under this section

is subject to the same standards and procedures regarding credentialing, peer review, quality of care, and privileges as a physician not employed by the district.

(d) The district shall give equal consideration regarding the issuance of credentials and privileges to physicians employed by the district and physicians not employed by the district.

(e) A physician employed by the district shall retain independent medical judgment in providing care to patients at a facility operated by the district and may not be penalized for reasonably advocating for patient care.

(f) The board shall appoint a chief medical officer for the district who must be a physician. For all matters relating to the practice of medicine, each physician employed by the district shall ultimately report to the chief medical officer of the district. The chief medical officer shall notify the Texas Medical Board that the district is employing physicians under this section and that the chief medical officer is the district's designated contact with the Texas Medical Board. The chief medical officer shall immediately report to the Texas Medical Board any action or event that the chief medical officer reasonably and in good faith believes constitutes a compromise of the independent medical judgment of a physician in caring for a patient.

(g) This section may not be construed as altering, voiding, or prohibiting any relationship between a district and a physician, including a contract or arrangement with an approved nonprofit health corporation that is certified under Section [162.001\(b\)](#), Occupations Code, and that holds a certificate of authority issued under Chapter [844](#), Insurance Code.

(h) A contract to employ a physician under this section may not include a covenant not to compete on termination of the contract.

(i) This section may not be construed to authorize the board to supervise or control the practice of medicine, as prohibited by Subtitle B, Title 3, Occupations Code.

Added by Acts 2019, 86th Leg., R.S., Ch. 494 (H.B. [4663](#)), Sec. 1, eff. September 1, 2019.

Sec. 1085.059. RETIREMENT PROGRAM. The board may enter into a contract or agreement with this state or the federal government as required to establish or continue a retirement program for the benefit of the district's employees.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.060. LEGAL COUNSEL. (a) The appropriate county, district, or criminal district attorney charged with representing Parker County in civil matters shall represent the district in all legal matters.

(b) The district shall contribute sufficient money to the Parker County general fund for the account designated for the appropriate attorney described in Subsection (a) to pay all additional salaries and expenses incurred by the attorney in performing the duties required by the district.

(c) The board may employ additional legal counsel the board considers advisable.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

#### SUBCHAPTER C. POWERS AND DUTIES

Sec. 1085.101. DISTRICT RESPONSIBILITY. The district has full responsibility for:

(1) operating all hospital facilities for providing medical and hospital care of indigent persons in the district; and

(2) providing medical and hospital care for the district's needy inhabitants.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.102. RESTRICTION ON POLITICAL SUBDIVISION TAXATION AND DEBT. Parker County or a municipality in Parker County may not impose a tax or issue bonds or other obligations for hospital purposes or for medical treatment of indigent persons in the district.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.103. MANAGEMENT, CONTROL, AND ADMINISTRATION. The board shall manage, control, and administer the district's hospitals and hospital system.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.104. HOSPITAL SYSTEM. The district shall provide for:

- (1) the establishment of a hospital system by:
  - (A) purchasing, constructing, acquiring, repairing, or renovating buildings and equipment; and
  - (B) equipping the buildings; and
- (2) the administration of the hospital system for hospital purposes.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.105. RULES. The board may adopt rules as required to administer this chapter.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.106. PURCHASING AND ACCOUNTING PROCEDURES. The board may prescribe:

- (1) the method and manner of making purchases and expenditures by and for the district; and
- (2) all accounting and control procedures.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.107. DISTRICT PROPERTY, FACILITIES, AND EQUIPMENT. (a) The board shall determine the type, number, and location of buildings required to maintain an adequate hospital system.

(b) The board may construct, purchase, acquire, lease, add to, maintain, operate, develop, regulate, sell, and convey all land, property, property rights, equipment, hospital facilities, and systems for the maintenance of hospitals, buildings, clinics, structures, and any other facilities.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.108. EMINENT DOMAIN. (a) The district may:

(1) condemn and purchase all land, property, property rights, equipment, hospital facilities, and systems for the maintenance of hospitals, buildings, clinics, structures, and any other facilities; and

(2) exercise the power of eminent domain to effect a purpose described by Subdivision (1), or for acquiring or damaging any land or property, including any kind of property appurtenant to that land or property.

(b) The board must institute and exercise the power of eminent domain under a resolution adopted by the board and in the manner and by the procedure provided by Chapter [21](#), Property Code.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.109. GIFTS AND ENDOWMENTS. The board may accept for the district a gift or endowment to be held in trust and administered by the board for the purposes and under the directions, limitations, or other provisions prescribed in writing by the donor that are not inconsistent with the proper management and objectives of the district.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.110. CONTRACTS WITH GOVERNMENTAL ENTITIES FOR CARE AND TREATMENT. (a) The board may contract with a county or a municipality located outside the district's boundaries for the care and treatment of a sick or injured person of that county or municipality.



(b) The board may contract with this state or a federal agency for the treatment of a sick or injured person for whom this state or the federal government is responsible.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.111. PAYMENT FOR TREATMENT; PROCEDURES. (a) When a patient who resides in the district is admitted to a district facility, the district administrator shall have an inquiry made into the circumstances of:

- (1) the patient; and
- (2) the patient's relatives who are legally liable for the patient's support.

(b) If the district administrator determines that the patient or those relatives cannot pay all or part of the costs of the care and treatment in the hospital, the amount of the costs that cannot be paid becomes a charge against the district.

(c) If the district administrator determines that the patient or those relatives can pay for all or part of the costs of the patient's care and treatment, the patient or those relatives shall be ordered to pay the district a specified amount each week for the patient's support. The amount ordered must be proportionate to the person's financial ability and may not exceed the actual per capita cost of maintenance.

(d) The district administrator may collect the amount from the estate of the patient, or from any relative who is legally liable for the patient's support, in the manner provided by law for the collection of expenses of the last illness of a deceased person.

(e) If there is a dispute as to the ability to pay, or doubt in the mind of the district administrator, the board shall hold a hearing and, after calling witnesses, shall:

- (1) resolve the dispute or doubt; and
- (2) issue any appropriate orders.

(f) A final order of the board may be appealed to the district court. The substantial evidence rule applies to the appeal.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec.

1.01, eff. April 1, 2011.

#### SUBCHAPTER D. GENERAL FINANCIAL PROVISIONS

Sec. 1085.151. BUDGET. The district administrator shall prepare an annual budget for approval by the board.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.152. NOTICE; HEARING; APPROVAL OF BUDGET. (a) The board shall hold a public hearing on the proposed annual budget.

(b) Notice of the hearing must be published one time at least 10 days before the date of the hearing.

(c) The board must approve the annual budget.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.153. AMENDMENTS TO BUDGET. The budget may be amended as required by circumstances. The board must approve all amendments.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.154. RESTRICTION ON EXPENDITURES. Money may be spent only for an expense included in the budget or an amendment to the budget.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.155. FISCAL YEAR. The district operates according to a fiscal year that begins on October 1 and ends on September 30.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.156. AUDIT. (a) The district shall have an audit made of the district's financial condition.

(b) The audit shall be open to inspection at all times at the district's principal office.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.157. FINANCIAL REPORT. As soon as practicable after the close of each fiscal year, the district administrator shall prepare for the board:

(1) a complete sworn statement of all district money; and

(2) a complete account of the disbursements of that money.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.158. DEPOSITORY. (a) The board shall select one or more financial institutions to serve as a depository for district money.

(b) District money shall be immediately deposited on receipt with a depository institution, except that sufficient money must be remitted to the institution designated for the payment of principal of and interest on the district's outstanding bonds or other obligations assumed by the district in time for the institution to make that payment on or before the maturity date of the principal and interest.

(c) To the extent that money in a depository institution is not insured by the Federal Deposit Insurance Corporation, the money must be secured in the manner provided by law for the security of county funds.

(d) Membership on the district's board of an officer or director of a financial institution does not disqualify the institution from being designated as a depository.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.159. AUTHORITY TO BORROW MONEY. The board may contract indebtedness or borrow money for district purposes on the

credit of the district or secured by revenues of district hospitals and the hospital system.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

#### SUBCHAPTER E. BONDS

Sec. 1085.201. GENERAL OBLIGATION BONDS. The board may issue and sell general obligation bonds in the name and on the faith and credit of the district for any purpose related to the purchase, construction, acquisition, repair, or renovation of improvements and equipping improvements for hospitals and the hospital system, as determined by the board.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.202. TAX TO PAY GENERAL OBLIGATION BONDS. (a) At the time general obligation bonds are issued under Section [1085.201](#), the board shall impose an ad valorem tax at a rate sufficient to create an interest and sinking fund and to pay the principal of and interest on the bonds as the bonds mature.

(b) The tax required by this section together with any other ad valorem tax the district imposes may not in any year exceed the lesser of:

(1) the maximum tax rate approved by district voters;  
or

(2) 75 cents on each \$100 valuation of all taxable property in the district.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.203. GENERAL OBLIGATION BOND ELECTION. (a) The board may issue general obligation bonds only if the bonds are authorized by a majority of the district voters voting at an election held for that purpose.

(b) The board shall call the election. The election must be held in accordance with Chapter [1251](#), Government Code.

(c) The bond election order must specify:

- (1) the date of the election;
- (2) the location of the polling places;
- (3) the presiding election officers;
- (4) the amount of the bonds to be authorized;
- (5) the maximum interest rate of the bonds; and
- (6) the maximum maturity of the bonds.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.204. EXECUTION OF GENERAL OBLIGATION BONDS. The board president shall execute the general obligation bonds in the district's name and the board secretary shall attest the bonds as provided by Chapter 618, Government Code.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.205. REFUNDING BONDS. (a) The board may, without an election, issue refunding bonds to refund any bonds issued or assumed by the district.

(b) A refunding bond may be:

- (1) sold, with the proceeds of the refunding bond applied to the payment of outstanding bonds; or
- (2) exchanged wholly or partly for not less than a similar principal amount of the outstanding bonds.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.206. BONDS EXEMPT FROM TAXATION. The following are exempt from taxation by this state or a political subdivision of this state:

- (1) bonds issued by the district;
- (2) the transfer and issuance of the bonds; and
- (3) profits made in the sale of the bonds.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

SUBCHAPTER F. GENERAL TAX PROVISIONS

Sec. 1085.251. IMPOSITION OF AD VALOREM TAX. (a) The board shall impose a tax on all property in the district subject to district taxation.

(b) The board shall impose the tax to pay:

- (1) indebtedness issued or assumed by the district;
- and
- (2) the maintenance and operating expenses of the district.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.252. TAX RATE. (a) The board may impose the tax at a rate not to exceed the lesser of:

- (1) the maximum tax rate approved by district voters;
- or
- (2) 75 cents on each \$100 valuation of all taxable property in the district.

(b) In setting the tax rate, the board shall consider the income of the district from sources other than taxation.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.253. ELECTION TO INCREASE MAXIMUM TAX RATE. (a) The board may order an election to increase the district's maximum tax rate to a rate not to exceed 75 cents on each \$100 valuation of taxable property in the district.

(b) The maximum tax rate may not be increased unless the increase is approved by a majority of the district voters voting in an election held for that purpose.

(c) An election held under this section must be ordered and notice must be given in the manner provided for a bond election under Subchapter E.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.254. TAX ASSESSOR-COLLECTOR. The tax assessor-collector of Parker County shall assess and collect taxes imposed by the district.  
Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

#### SUBCHAPTER G. SALES AND USE TAX

Sec. 1085.301. DEFINITION: TAXABLE ITEM. (a) In this subchapter, "taxable item" includes only an item that is subject to a sales and use tax that might also be imposed by Parker County in the district. The term does not include an item that is not subject to a sales and use tax imposed by Parker County in the district.

(b) A change in the taxable status of an item for purposes of a sales and use tax imposed by Parker County results in the same change in the taxable status of the item for purposes of the tax imposed by the district.  
Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.302. SALES AND USE TAX AUTHORIZED. The district may adopt a sales and use tax for the benefit of the district if the tax is approved by a majority of the voters of the district voting at an election held for that purpose.  
Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.303. SALES TAX. (a) If the district adopts the tax under Section 1085.302, a tax is imposed on the receipts from the sale at retail of taxable items in the district.

(b) The rate of the tax imposed under Subsection (a) is one-half of one percent.  
Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.304. USE TAX. (a) If the district adopts the tax under Section 1085.302, an excise tax is imposed on the use,

storage, or other consumption in the district of taxable items purchased, leased, or rented from a retailer during the period that the tax is effective in the district.

(b) The rate of the excise tax is the same as the rate of the sales tax portion of the sales and use tax and is applied to the sales price of the taxable items.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.305. CONSIDERATION OF TAX RATE. The rate of the sales and use tax imposed by the district under this subchapter is not counted in determining the limitation prescribed by law on local sales and use taxes imposed by a municipality or county in the district.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.306. APPLICABILITY OF TAX CODE. (a) Except as provided by Subsection (b) and Section 1085.307, Chapter 323, Tax Code, governs:

(1) an election to approve the adoption of the sales and use tax under this subchapter; and

(2) the imposition, computation, administration, governance, use, and repeal of the tax.

(b) The following sections of the Tax Code do not apply to the sales and use tax under this subchapter:

(1) Sections 323.101(d) and (e); and

(2) Section 323.209.

(c) In determining procedures under Chapter 323, Tax Code:

(1) a reference in that chapter to "the county" means the district; and

(2) a reference to the "commissioners court" means the board.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. 2619), Sec. 1.01, eff. April 1, 2011.

Sec. 1085.307. REPEAL OF TAX. (a) If the district adopts



the tax under Section [1085.302](#), the county clerk of Parker County shall place on the ballot a proposition on the question of repealing the tax if the county clerk receives a petition requesting the repeal that is signed by a number of registered voters of the district equal to at least 10 percent of the total number of votes cast in the most recent election at which the adoption of the tax was approved.

(b) The county clerk shall place the proposition on the ballot at the first November uniform election date that occurs at least 121 days after the date the county clerk receives the petition.

(c) If a majority of the voters voting in the election to repeal the tax approve the repeal, the repeal of the tax takes effect on the January 1 following the election.

Added by Acts 2009, 81st Leg., R.S., Ch. 1139 (H.B. [2619](#)), Sec. 1.01, eff. April 1, 2011.