

TAX CODE

TITLE 3. LOCAL TAXATION

SUBTITLE A. GENERAL TAXING AUTHORITY AND PROVISIONS

CHAPTER 302. TAXATION POWERS OF MUNICIPALITIES

SUBCHAPTER A. PROPERTY TAXES

Sec. 302.001. PROPERTY TAXES AUTHORIZED; PURPOSES. (a) A Type A general-law municipality may levy property taxes for current expenses, for the construction or purchase of public buildings, water works, sewers, and other permanent improvements in the municipality, including municipal schools and school sites, and for the construction and improvement of municipal roads, streets, and bridges in the municipality.

(b) A Type B general-law municipality may levy property taxes at an annual rate not to exceed 25 cents for each \$100 of property valuation.

(c) A home-rule municipality may levy special or general property taxes for lawful purposes.

Added by Acts 1987, 70th Leg., ch. 191, Sec. 1, eff. Sept. 1, 1987.

Sec. 302.002. OTHER TAXES NOT CONSIDERED: CERTAIN HOME-RULE MUNICIPALITIES. (a) In determining the power of certain home-rule municipalities to levy taxes, the taxes levied by a county, a political subdivision of a county, or a district under Article III, Section 52, of the Texas Constitution are not considered.

(b) This section prevails over a provision of a municipal charter to the extent of a conflict.

(c) This section applies only to a municipality that attempted to amend its charter before June 30, 1939, and at the time of the election to amend the charter did not own a water system, sanitary sewer system, electric light system, or natural gas system from which it could derive revenue.

Added by Acts 1987, 70th Leg., ch. 191, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER B. GENERAL PROVISIONS RELATING TO EXCISE TAXES

Sec. 302.101. OCCUPATION TAXES. (a) The governing body of a municipality, other than a Type C general-law municipality having 200 or fewer inhabitants, may impose and collect occupation taxes.

(b) A license required by a Type A general-law municipality may not extend to more than one establishment or apply to more than one occupation, business, or calling and may not be imposed except by a vote of two-thirds of the elected aldermen.

Added by Acts 1987, 70th Leg., ch. 191, Sec. 1, eff. Sept. 1, 1987.

Sec. 302.102. TAX COLLECTION POWERS. (a) The governing body of a Type A general-law municipality may adopt ordinances and make rules relating to the imposition, assessment, and collection of taxes, except ad valorem taxes, authorized by this subchapter. An ordinance may provide for the sale of real and personal property for the collection of a tax authorized by this subchapter.

(b) A home-rule municipality may collect taxes that are authorized by the charter of the municipality or by law and may impose penalties for delinquent taxes. This subsection does not apply to property taxes.

Added by Acts 1987, 70th Leg., ch. 191, Sec. 1, eff. Sept. 1, 1987.