

## BALLOT PROVISIONS

Draft – June 7, 2022

THE ADOPTION OF AN EXTENSION OF THE EXISTING ONE-HALF OF ONE PER CENT SALES AND USE TAX ~~FOR TWENTY (20) YEARS SCHEDULED TO EXPIRE ON APRIL 1, 2029,~~ FOR THE FOLLOWING TYPES OF PROJECTS TO BE FUNDED WITH THE SALES AND USE TAX AND APPORTIONED AS PROVIDED AND SET FORTH: ONE-EIGHTH OF ONE PERCENT FOR BEACH REMEDIATION PROJECTS ALONG THE GULF OF MEXICO, INCLUDING BEACH RENOURSHMENT; ONE-EIGHTH OF ONE PERCENT FOR PROJECTS RELATED TO PARKS AND PARK FACILITIES; ONE-EIGHTH OF ONE PERCENT FOR DRAINAGE, SANITARY SEWER AND STREET PROJECTS; ONE-EIGHTH OF ONE PERCENT FOR PROJECTS THAT PROMOTE OR DEVELOP NEW OR EXPANDED BUSINESS ENTERPRISES THAT CREATE OR RETAIN PRIMARY JOBS INCLUDING THE MAINTENANCE OF THE PROJECTS.

**(SILO NUMBERS 1 & 2 )** **Sec. 501.103. CERTAIN INFRASTRUCTURE IMPROVEMENT PROJECTS.** In this subtitle, "project" includes expenditures that are found by the board of directors to be required or suitable for infrastructure necessary to promote or develop new or expanded business enterprises, limited to:

- (1) streets and roads, rail spurs, water and sewer utilities, electric utilities, or gas utilities, drainage, site improvements, and related improvements;
- (2) telecommunications and Internet improvements; or
- (3) beach remediation along the Gulf of Mexico.

**(SILO NUMBER 3 )** **Sec. 505.152. PROJECTS RELATED TO RECREATIONAL OR COMMUNITY FACILITIES.** For purposes of this chapter, "project" includes land, buildings, equipment, facilities, and improvements found by the board of directors to be required or suitable for use for professional and amateur sports, including children's sports, athletic, entertainment, tourist, convention, and public park purposes and events, including stadiums, ball parks, auditoriums, amphitheaters, concert halls, parks and park facilities, open space improvements, museums, exhibition facilities, and related store, restaurant, concession, and automobile parking facilities, related area transportation facilities, and related roads, streets, and water and sewer facilities, and other related improvements that enhance any of the items described by this section.

**(SILO NUMBER 4 )** **Sec. 505.155. PROJECTS RELATED TO BUSINESS ENTERPRISES THAT CREATE OR RETAIN PRIMARY JOBS.** For purposes of this chapter, "project" includes land, buildings, equipment, facilities, and improvements found by the board of directors **to promote or develop new or expanded business enterprises that create or retain primary jobs,** including:

- (1) a project to provide public safety facilities, streets and roads, drainage and related improvements, demolition of existing structures, general municipally owned improvements, and any improvements or facilities related to a project described by this subdivision; and
- (2) any other project that the board of directors in the board's discretion determines promotes or develops new or expanded business enterprises that create or retain primary jobs.

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**Sec. 505.254. SPECIFICATION OF TAX RATE ON BALLOT.** In an election held to adopt the sales and use tax under this chapter, the ballot proposition must specify the rate of the tax to be adopted.

**Sec. 505.2565. LIMITATION ON DURATION OF TAX.** (a) At an election held under Section 505.251, the authorizing municipality **may** also allow the voters to vote on a ballot proposition to limit the period for imposition of a sales and use tax.

(b) An authorizing municipality that has imposed a tax for a limited time under this section may extend the period of the tax's imposition or reimpose the tax only if the extension or reimposition is approved by a majority of the voters of the municipality voting at an election held for that purpose in the same manner as an election held under Section 504.257.

**Sec. 505.2566. ELECTION TO REDUCE OR INCREASE TAX RATE.** (a) An authorizing municipality that has imposed a sales and use tax under this chapter may, in the same manner and by the same procedure as the municipality imposed the tax, reduce or increase the tax rate by a majority of the voters of the municipality voting at an election held for that purpose.

(b) On petition of 10 percent or more of the registered voters of the authorizing municipality requesting an election to reduce or increase the tax rate under this chapter, the governing body of the municipality shall order an election on the issue.

(c) The tax rate may be reduced or increased to any rate that is an increment of one-eighth of one percent, that the authorizing municipality determines is appropriate, and that would not result in a combined rate that exceeds the maximum combined rate prescribed by Section 505.256(a).

**Sec. 505.2575. LIMITED SALES AND USE TAX FOR SPECIFIC PROJECT.** (a) At an election held under Section 505.251, the authorizing municipality may also allow the voters to vote on a ballot proposition to limit the use of the sales and use tax to a specific project.

(b) A Type B corporation created to perform a specific project as provided by this section may retain its corporate existence and perform any other project approved by the voters of the authorizing municipality at an election held for that purpose in the same manner as Section 504.260 provides for an election held under Section 504.251. Before spending money to undertake a project, a Type B corporation shall hold a public hearing as otherwise provided by this chapter.