

HB 1260 -- COUNTY SALES TAXES

SPONSOR: Jones (12)

This bill establishes the "County Sales Tax Sunset Act".

This bill states that each existing county sales tax expires within 10 years of the renewal or extension of the tax. If the revenue of the sales tax is to be used solely for providing moneys for a jail construction project, the expiration date will be the first of the following occurrences:

(1) The expiration of 20 years after the renewal or extension of the existing county sales tax or the adoption of the new county sales tax; or

(2) All bonds issued for the jail construction project are fully redeemed or paid off.

Each order, ordinance, or resolution adopting such a sales tax must be amended to include an expiration date. Any ballot question submitted for the adoption of the tax must state the length in years of the tax. A county sales tax order, ordinance, resolution, or ballot question that does not comply with these provisions will be deemed invalid.