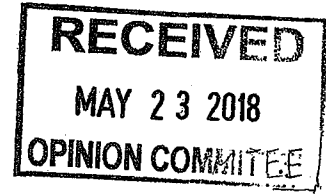


RQ-0232-KP

**Opinion\_Committee**

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**From:** Tony Sims <tsims@chamberstx.gov>  
**Sent:** Wednesday, May 23, 2018 9:43 AM  
**To:** Opinion\_Committee  
**Subject:** Official Request for Attorney General Opinion  
**Attachments:** Health Services Sales Tax Guidelines.pdf  
**Importance:** High



Whether a commissioners court may fund, from revenue generated by a sales and use tax imposed pursuant to chapter 324 of the Tax Code, the following county departments:

1. Office of Emergency Management – including, but not limited to:
  - a. Maintenance and Operation
  - b. Capital Improvements and Equipment
2. Environmental Health Department – including, but not limited to:
  - a. Maintenance and Operation
  - b. Capital Improvements and Equipment
3. Mosquito Control – including, but not limited to:
  - a. Maintenance and Operation
  - b. Capital Improvements and Equipment including an Airplane
4. Animal Services – including but not limited to:
  - a. Maintenance and Capital Improvements
  - b. Capital Improvements and Equipment

FILE # ML-48365-18  
I.D. # 48365

Attached for your review and consideration is the Chambers County Health Service Sales and Use Tax Guidelines approved by commissioners court on April 10, 2018. If you have any questions, or need more information, please feel free to contact me at your convenience.

Thank you,

Tony Sims  
Chambers County Auditor  
404 Washington Avenue  
PO Box 910  
Anahuac, Texas 77514  
Phone: 409-267-2405