

1-1 By: Lucio S.B. No. 1315
 1-2 (In the Senate - Filed March 10, 2021; March 18, 2021, read
 1-3 first time and referred to Committee on Local Government;
 1-4 April 21, 2021, reported favorably by the following vote: Yeas 7,
 1-5 Nays 2; April 21, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13		X		
1-14	X			
1-15		X		
1-16	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the determination that certain property is used as an
 1-20 aid or facility incidental to or useful in the operation or
 1-21 development of a port or waterway or in aid of navigation-related
 1-22 commerce for purposes of the application of certain ad valorem tax
 1-23 laws.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 25.07, Tax Code, is amended by adding
 1-26 Subsections (d) and (e) to read as follows:

1-27 (d) For purposes of Subsection (b)(6)(B) of this section,
 1-28 property is used as an aid or facility incidental to or useful in
 1-29 the operation or development of a port or waterway or in aid of
 1-30 navigation-related commerce if the property:

1-31 (1) is leased to a person:

1-32 (A) engaged in the business of
 1-33 navigation-related commerce; or

1-34 (B) for a purpose described by Section 60.101,
 1-35 61.162, or 63.153, Water Code, or for the placement on the property
 1-36 of an improvement described by those sections;

1-37 (2) is located:

1-38 (A) adjacent to a federal navigation project; or
 1-39 (B) in a foreign trade zone established and

1-40 operated under federal law; or

1-41 (3) includes part of a rail facility that serves the
 1-42 tenants and users of the port or waterway.

1-43 (e) In this section, "navigation-related commerce" includes
 1-44 the following if engaged in by a person:

1-45 (1) an activity that requires the person to hold a
 1-46 maritime-related license or permit issued by a navigation district,
 1-47 including providing stevedoring, steamship agency, towing,
 1-48 tugboat, or line handling services;

1-49 (2) an activity that requires the person to hold a
 1-50 franchise issued by a navigation district;

1-51 (3) possessing a leasehold interest in property owned
 1-52 by a navigation district that connects infrastructure to a public
 1-53 dock;

1-54 (4) hauling cargo into or across a public dock;

1-55 (5) commercial fishing;

1-56 (6) constructing, fabricating, cleaning, repairing,
 1-57 dismantling, or recycling vessels;

1-58 (7) pilotage; or

1-59 (8) an activity described by Section 60.101, 61.162,
 1-60 or 63.153, Water Code.

1-61 SECTION 2. This Act applies only to the taxation of property

2-1 for a tax year beginning on or after the effective date of this Act.
2-2 SECTION 3. This Act takes effect September 1, 2021.

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