

1-1 By: Gallegos S.B. No. 878
1-2 (In the Senate - Filed February 26, 2007; March 7, 2007,
1-3 read first time and referred to Committee on Intergovernmental
1-4 Relations; April 19, 2007, reported favorably by the following
1-5 vote: Yeas 4, Nays 0; April 19, 2007, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to residential property exemptions from taxes,
1-9 assessments, and impact fees in the Greater East End Management
1-10 District.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subsection (a), Section 3807.157, Special
1-13 District Local Laws Code, is amended to read as follows:

1-14 (a) The district may not impose a tax, impact fee, or
1-15 assessment on a:

1-16 (1) single-family detached residential property;

1-17 (2) [7] multiunit residential property consisting of
1-18 fewer than 13 units; [7] or

1-19 (3) condominium, if the condominium receives a
1-20 residence homestead exemption under Section 11.13, Tax Code, for
1-21 the year in which the tax, impact fee, or assessment is imposed.

1-22 SECTION 2. The changes in law made by this Act to Section
1-23 3807.157, Special District Local Laws Code, apply only to a tax,
1-24 impact fee, or assessment imposed on or after the effective date of
1-25 this Act. A tax, impact fee, or assessment imposed before that date
1-26 is governed by the law in effect when the imposition occurred, and
1-27 the former law is continued in effect for that purpose.

1-28 SECTION 3. This Act takes effect immediately if it receives
1-29 a vote of two-thirds of all the members elected to each house, as
1-30 provided by Section 39, Article III, Texas Constitution. If this
1-31 Act does not receive the vote necessary for immediate effect, this
1-32 Act takes effect September 1, 2007.

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