By: Gallegos

S.B. No. 900

A BILL TO BE ENTITLED

1	AN ACT
2	relating to the Aldine Improvement District; providing authority to
3	impose a tax.
4	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
5	SECTION 1. The heading to Chapter 3817, Special District
6	Local Laws Code, is amended to read as follows:
7	CHAPTER 3817. <u>EAST</u> ALDINE <u>MANAGEMENT</u> [IMPROVEMENT] DISTRICT
8	SECTION 2. Subdivision (2), Section 3817.001, Special
9	District Local Laws Code, is amended to read as follows:
10	(2) "District" means the <u>East</u> Aldine <u>Management</u>
11	[Improvement] District.
12	SECTION 3. Section 3817.002, Special District Local Laws
13	Code, is amended to read as follows:
14	Sec. 3817.002. <u>EAST</u> ALDINE <u>MANAGEMENT</u> [IMPROVEMENT]
15	DISTRICT. The <u>East</u> Aldine <u>Management</u> [Improvement] District is a
16	special district created under Section 59, Article XVI, Texas
17	Constitution.
18	SECTION 4. Subsection (b), Section 3817.005, Special
19	District Local Laws Code, is amended to read as follows:
20	(b) The boundaries and field notes of the district
21	[contained in Section 1, Chapter 1433, Acts of the 77th
22	Legislature, Regular Session, 2001, enacting former Section
23	376.454, Local Government Code,] form a closure. A mistake in the
24	field notes or in copying the field notes in the legislative process

1 does not in any way affect the district's:

organization, existence, or validity;

3 (2) right to issue any type of bond for a purpose for 4 which the district is created or to pay the principal of and 5 interest on the bond;

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(3) right to impose or collect an assessment or tax; or(4) legality or operation.

8 SECTION 5. Section 3817.154, Special District Local Laws 9 Code, is amended by amending Subsection (a) and adding Subsections 10 (e) and (f) to read as follows:

11 (a) The district may impose a sales and use tax if 12 authorized by a majority of the voters of the district voting at an 13 election called for that purpose. Revenue from the tax may be used 14 for any purpose for which [ad valorem tax] revenue of the district 15 may be used.

16 (e) The board may establish one or more areas in the 17 district as a special sales and use tax zone if the board finds that 18 a reasonable distinction exists that justifies a special sales and use tax rate in the area. The special sales and use tax rate may be 19 20 different than the sales and use tax rate imposed in the rest of the district if the special sales and use tax rate is approved by a 21 majority of the voters of the special sales and use tax zone at an 22 election held for that purpose. Subsections (b)-(d) apply to a 23 special sales and use tax imposed under this subsection in the same 24 25 manner as the sales and use tax imposed under Subsection (a).

26 (f) There are exempted from a special sales and use tax
27 imposed by the district under Subsection (e) the sale, production,

distribution, lease, or rental of, and the use, storage, or other 1 2 consumption within a special sales and use tax zone of, a taxable item sold, leased, or rented by: 3 (1) a retail electric provider as defined by Section 4 31.002, Utilities Code; 5 6 (2) an electric utility or a power generation company 7 as defined by Section 31.002, Utilities Code; (3) a gas utility as defined by Section 101.003 or 8 9 121.001, Utilities Code, or a person who owns pipelines used for the transportation or sale of oil or gas or a product or constituent of 10 11 oil or gas; (4) a person who owns pipelines used for the 12 13 transportation or sale of carbon dioxide; (5) a telecommunications provider as defined by 14 15 Section 51.002, Utilities Code; or 16 (6) a cable service provider or video service provider 17 as defined by Section 66.002, Utilities Code. 18 SECTION 6. The following territory is added to the territory of the East Aldine Management District, formerly known as 19 the Aldine Improvement District: 20 Tract 1-BEGINNING at the northwestern corner of the boundary 21 22 of the East Aldine Management District at the north right of way of Aldine Bender Road and the east boundary of Greater Greenspoint 23 24 Management District; 25 THENCE, northerly along the east boundary of Greater Greenspoint Management District to the southern boundary of Greens 26

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27 Parkway Municipal Utility District ("GPMUD");

1 THENCE, east along the southern boundary of GPMUD to the 2 point at which the GPMUD boundary turns north at the right of way of 3 Greens Road;

THENCE, continuing east along the north right of way of Greens Road to the intersection of Greens Road and the City of Houston full-purpose boundary line;

7 THENCE, south along the City of Houston full-purpose boundary 8 line, across Beltway 8 to the point at which the City of Houston 9 full-purpose boundary line intersects the northern boundary of East 10 Aldine Management District at Aldine Bender Road;

11 THENCE, west along the northern boundary line of East Aldine 12 Management District, TO THE POINT OF BEGINNING.

13 Tract 2-BEGINNING at the point at which the northern boundary 14 line of the East Aldine Management District intersects the City of 15 Houston full-purpose boundary line on the east side of the right of 16 way of Aldine Bender Road;

17 THENCE, north along the City of Houston full-purpose boundary 18 line to the point at which the City of Houston full-purpose boundary 19 line turns east;

THENCE, generally east along the City of Houston full-purpose boundary line to the point at which the City of Houston full-purpose boundary line reaches the right of way of John F. Kennedy Boulevard, then south along the same City of Houston full-purpose boundary line to the right of way of Aldine Bender Road where it meets the north boundary line of East Aldine Management District;

THENCE, west along the north boundary line of East Aldine Management District, to the POINT OF BEGINNING.

1 Tract 3-BEGINNING at the point at which the western boundary 2 line of the East Aldine Management District intersects the north 3 easement of Harris County Flood Control District (HCFCD) drainage 4 ditch (#9 DD-7, P138-00-00 tributary 24.97 to Greens Bayou);

5 THENCE, westerly along the north easement of HCFCD drainage 6 ditch (#9 DD-7, P138-00-00 tributary 24.97 to Greens Bayou) to east 7 boundary of City of Houston full-purpose boundary line;

8 THENCE, south along east boundary of City of Houston 9 full-purpose boundary line, across HCFCD easement of drainage ditch 10 (#9 DD-7, P138-00-00 tributary 24.97 to Greens Bayou) to north 11 boundary of Colonial Hills Subdivision

12 THENCE, west along the north boundary of Colonial Hills 13 Subdivision to northwest corner of said subdivision;

14 THENCE, southerly along the west boundary of Colonial Hills 15 Subdivision to southwest corner of said subdivision;

16 THENCE east along the south boundary of Colonial Hills 17 Subdivision to southeast corner of said subdivision;

18 THENCE, north along the east boundary of Colonial Hills 19 Subdivision to northeast corner of said subdivision and south 20 easement of HCFCD drainage ditch (#9 DD-7, P138-00-00 tributary 21 24.97 to Greens Bayou);

THENCE easterly along the south easement of HCFCD drainage ditch (#9 DD-7, P138-00-00 tributary 24.97 to Greens Bayou) to west boundary of existing East Aldine Management District;

THENCE, north along west boundary of existing East Aldine Management District, across easement of HCFCD drainage ditch (#9 DD-7, P138-00-00 tributary 24.97 to Greens Bayou), to the POINT OF

1 BEGINNING.

2 SECTION 7. (a) The legislature validates and confirms all 3 governmental acts and proceedings of the Aldine Improvement 4 District, now known as the East Aldine Management District, that 5 were taken before the effective date of this Act. An act or 6 proceeding may not be held invalid because the act or proceeding was 7 not in accordance with Chapter 3817, Special District Local Laws 8 Code, or other law.

9 (b) This section does not apply to any matter that on the 10 effective date of this Act:

(1) is involved in litigation if the litigation ultimately results in the matter being held invalid by a final court judgment; or

(2) has been held invalid by a final court judgment.

15 SECTION 8. A reference in law to the Aldine Improvement16 District means the East Aldine Management District.

17 SECTION 9. (a) The legal notice of the intention to introduce this Act, setting forth the general substance of this 18 Act, has been published as provided by law, and the notice and a 19 copy of this Act have been furnished to all persons, agencies, 20 officials, or entities to which they are required to be furnished 21 22 under Section 59, Article XVI, Texas Constitution, and Chapter 313, Government Code. 23

(b) The governor, one of the required recipients, has
submitted the notice and Act to the Texas Commission on
Environmental Quality.

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(c) The Texas Commission on Environmental Quality has filed

1 its recommendations relating to this Act with the governor, 2 lieutenant governor, and speaker of the house of representatives 3 within the required time.

4 (d) The general law relating to consent by political
5 subdivisions to the creation of districts with conservation,
6 reclamation, and road powers and the inclusion of land in those
7 districts has been complied with.

8 (e) All requirements of the constitution and laws of this 9 state and the rules and procedures of the legislature with respect 10 to the notice, introduction, and passage of this Act have been 11 fulfilled and accomplished.

12 SECTION 10. This Act takes effect immediately if it 13 receives a vote of two-thirds of all the members elected to each 14 house, as provided by Section 39, Article III, Texas Constitution. 15 If this Act does not receive the vote necessary for immediate 16 effect, this Act takes effect September 1, 2011.