By: Gallegos (Thompson)

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. EAST ALDINE MANAGEMENT [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 East Aldine Management
- 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. EAST ALDINE MANAGEMENT [IMPROVEMENT]
- 15 DISTRICT. The East Aldine Management [Improvement] District is a
- 16 special district created under Section 59, Article XVI, Texas
- 17 Constitution.
- 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:
- 2 (1) 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;
- 6 (3) right to impose or collect an assessment or tax; or
- 7 (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
- 19 <u>use tax rate in the area. The special sales and use tax</u> rate may be
- 20 different than the sales and use tax rate imposed in the rest of the
- 21 district if the special sales and use tax rate is approved by a
- 22 majority of the voters of the special sales and use tax zone at an
- 23 election held for that purpose. Subsections (b)-(d) apply to a
- 24 special sales and use tax imposed under this subsection in the same
- 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,

- 1 distribution, lease, or rental of, and the use, storage, or other
- 2 consumption within a special sales and use tax zone of, a taxable
- 3 item sold, leased, or rented by:
- 4 (1) a retail electric provider as defined by Section
- 5 31.002, Utilities Code;
- 6 (2) an electric utility or a power generation company
- 7 <u>as defined by Section 31.002, Utilities Code;</u>
- 8 (3) a gas utility as defined by Section 101.003 or
- 9 121.001, Utilities Code, or a person who owns pipelines used for the
- 10 transportation or sale of oil or gas or a product or constituent of
- 11 oil or gas;
- 12 (4) a person who owns pipelines used for the
- 13 transportation or sale of carbon dioxide;
- 14 (5) a telecommunications provider as defined by
- 15 Section 51.002, Utilities Code; or
- 16 (6) a cable service provider or video service provider
- 17 <u>as defined by Section 66.002, Utilities Code.</u>
- 18 SECTION 6. The following territory is added to the
- 19 territory of the East Aldine Management District, formerly known as
- 20 the Aldine Improvement District:
- 21 Tract 1-BEGINNING at the northwestern corner of the boundary
- 22 of the East Aldine Management District at the north right of way of
- 23 Aldine Bender Road and the east boundary of Greater Greenspoint
- 24 Management District;
- THENCE, northerly along the east boundary of Greater
- 26 Greenspoint Management District to the southern boundary of Greens
- 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;
- 4 THENCE, continuing east along the north right of way of
- 5 Greens Road to the intersection of Greens Road and the City of
- 6 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;
- 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
- 21 boundary line to the point at which the City of Houston full-purpose
- 22 boundary line reaches the right of way of John F. Kennedy Boulevard,
- 23 then south along the same City of Houston full-purpose boundary
- 24 line to the right of way of Aldine Bender Road where it meets the
- 25 north boundary line of East Aldine Management District;
- THENCE, west along the north boundary line of East Aldine
- 27 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
- 23 ditch (#9 DD-7, P138-00-00 tributary 24.97 to Greens Bayou) to west
- 24 boundary of existing East Aldine Management District;
- THENCE, north along west boundary of existing East Aldine
- 26 Management District, across easement of HCFCD drainage ditch (#9
- 27 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:
- 11 (1) is involved in litigation if the litigation
- 12 ultimately results in the matter being held invalid by a final court
- 13 judgment; or
- 14 (2) has been held invalid by a final court judgment.
- 15 SECTION 8. A reference in law to the Aldine Improvement
- 16 District means the East Aldine Management District.
- 17 SECTION 9. (a) The legal notice of the intention to
- 18 introduce this Act, setting forth the general substance of this
- 19 Act, has been published as provided by law, and the notice and a
- 20 copy of this Act have been furnished to all persons, agencies,
- 21 officials, or entities to which they are required to be furnished
- 22 under Section 59, Article XVI, Texas Constitution, and Chapter 313,
- 23 Government Code.
- 24 (b) The governor, one of the required recipients, has
- 25 submitted the notice and Act to the Texas Commission on
- 26 Environmental Quality.
- 27 (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.