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S.B. No. 900
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           By:
                      Gallegos
           (In the Senate - Filed February 23, 2011; March 1, 2011, read first time and referred to Committee on Intergovernmental Relations; March 28, 2011, reported adversely, with favorable Committee Substitute by the following vote: Yeas 4, Nays 0;
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           March 28, 2011, sent to printer.)
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1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 900

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By: Gallegos

## 1-8 A BILL TO BE ENTITLED AN ACT 1-9

1-10 relating to the Aldine Improvement District; providing authority to 1-11 impose a tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. The heading to Chapter 3817, Special District Local Laws Code, is amended to read as follows:

CHAPTER 3817. EAST ALDINE MANAGEMENT [IMPROVEMENT] DISTRICT

Subdivision (2), Section 3817.001, Special SECTION 2. District Local Laws Code, is amended to read as follows:

(2) "District" means the East Aldine Management [<del>Improvement</del>] District.

SECTION 3. Section 3817.002, Special District Local Laws Code, is amended to read as follows:

Sec. 3817.002. <u>EAST</u> ALDINE MANAGEMENT [<del>IMPROVEMENT</del>] DISTRICT. The <u>East</u> Aldine <u>Management</u> [<del>Improvement</del>] District is a special district created under Section 59, Article XVI, Texas Constitution.

SECTION 4. Subsection (b), Section 3817.005, Special District Local Laws Code, is amended to read as follows:

- (b) The boundaries and field notes of the district [contained in Section 1, Chapter 1433, Acts of the 77th Legislature, Regular Session, 2001, enacting former Section 376.454, Local Government Code,] form a closure. A mistake in the <del>of</del> field notes or in copying the field notes in the legislative process does not in any way affect the district's:
- (1) organization, existence, or validity;
  (2) right to issue any type of bond for a purpose for which the district is created or to pay the principal of and interest on the bond;
  - (3) right to impose or collect an assessment or tax; or

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

- The district may impose a sales and use (a) tax if authorized by a majority of the voters of the district voting at an election called for that purpose. Revenue from the tax may be used for any purpose for which [ad valorem tax] revenue of the district may be used.
- (e) The board may establish one or more areas in the district as a special sales and use tax zone if the board finds that 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 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 majority of the voters of the special sales and use tax zone at an election held for that purpose. Subsections (b)-(d) apply to a special sales and use tax imposed under this subsection in the same
- manner as the sales and use tax imposed under Subsection (a).

  (f) There are exempted from a special sales and use tax 1-58 imposed by the district under Subsection (e) the sale, production, distribution, lease, or rental of, and the use, storage, or other 1-59 1-60 consumption within a special sales and use tax zone of, a taxable 1-61 item sold, leased, or rented by: 1-62
  - (1) a retail electric provider as defined by Section

31.002, Utilities Code;

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an electric utility or a power generation company by Section 31.002, Utilities Code;

(3) a gas utility as defined by Section 101.003 121.001, Utilities Code, or a person who owns pipelines used for the transportation or sale of oil or gas or a product or constituent of oil or gas;

(4)person who owns pipelines used for а transportation or sale of carbon dioxide;

(5) a telecommunications provider as defined by Section 51.002, Utilities Code; or

(6) a cable service provider or video service provider

as defined by Section 66.002, Utilities Code.
SECTION 6. The following territory is added to the territory of the East Aldine Management District, formerly known as the Aldine Improvement District:

Tract 1-BEGINNING at the northwestern corner of the boundary of the East Aldine Management District at the north right of way of Aldine Bender Road and the east boundary of Greater Greenspoint Management District;

THENCE, northerly along the east boundary of Greenspoint Management District to the southern boundary of Greens Parkway Municipal Utility District ("GPMUD");

THENCE, east along the southern boundary of GPMUD to the point at which the GPMUD boundary turns north at the right of way of 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;

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

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

Tract 2-BEGINNING at the point at which the northern boundary

line of the East Aldine Management District intersects the City of Houston full-purpose boundary line on the east side of the right of way of Aldine Bender Road;

THENCE, north along the City of Houston full-purpose boundary line to the point at which the City of Houston full-purpose boundary 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.

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

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

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

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

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

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

THENCE, north along the east boundary of Colonial Hills Subdivision to northeast corner of said subdivision and south  $% \left( 1\right) =\left( 1\right) +\left( 1$ 2-68 2-69

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3-1 easement of HCFCD drainage ditch (#9 DD-7, P138-00-00 tributary 3-2 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;

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
BEGINNING.

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

- (b) This section does not apply to any matter that on the 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. SECTION 8. A reference in law to the Aldine Improvement

District means the East Aldine Management District.

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

- (b) The governor, one of the required recipients, has submitted the notice and Act to the Texas Commission on Environmental Quality.
- (c) The Texas Commission on Environmental Quality has filed its recommendations relating to this Act with the governor, lieutenant governor, and speaker of the house of representatives within the required time.
- (d) The general law relating to consent by political subdivisions to the creation of districts with conservation, reclamation, and road powers and the inclusion of land in those districts has been complied with.
- (e) All requirements of the constitution and laws of this state and the rules and procedures of the legislature with respect to the notice, introduction, and passage of this Act have been fulfilled and accomplished.

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

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