

By: Hinojosa, Zaffirini

S.B. No. 1133

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from taxes and special assessments of property of a navigation district.

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

SECTION 1. Subchapter A, Chapter 60, Water Code, is amended by adding Section 60.005 to read as follows:

Sec. 60.005. EXEMPTION FROM TAXATION AND SPECIAL ASSESSMENTS. The property of a district is public property used for essential public and governmental purposes. The district and the district's property are exempt from all taxes and special assessments imposed by this state or a political subdivision of this state.

SECTION 2. 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, 2017.