

## **BILL ANALYSIS**

H.B. 2591  
By: Herrero  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties suggest there are inconsistencies in the application of certain tax exemptions in regards to the property of navigation districts. H.B. 2591 seeks to clarify the tax exempt status of the property of a navigation district.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 2591 amends the Water Code to establish that the property of a navigation district is public property used for essential public and governmental purposes. The bill exempts a navigation district and the district's property from all taxes and special assessments imposed by the state or a political subdivision of the state.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.