

BILL ANALYSIS

Senate Research Center

H.B. 3594
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Intergovernmental Relations
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Engrossed

DIGEST

Currently, the Westchase District, a municipal management district within the City of Houston, is one of a number of areas that are currently popular for development within the greater Houston metropolitan area. Tax abatements by overlapping taxing jurisdictions under Chapter 312, Tax Code, are the most commonly used incentive to attract new development to these competing areas. The district finances its services and improvements through assessments rather than taxes, and has granted abatements of its assessments in accordance with Chapter 312, Tax Code. However, Chapter 312 does not specifically address whether a jurisdiction that finances its services by assessments can grant abatements of its assessments. H.B. 3594 would grant the district the authority to grant abatements of its assessments in accordance with Chapter 312, Tax Code.

PURPOSE

As proposed, H.B. 3594 outlines provisions regarding granting additional powers to the Westchase District, formerly known as the Westchase Area Management District, a municipal management district within the City of Houston.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 13, Chapter 491, Acts of the 74th Legislature, Regular Session, 1995, by adding Subsection (h), to authorize the Westchase District (district), without additional procedures, to grant abatements for taxes or assessments owed to the district under Chapter 312, Tax Code.

SECTION 2. (a) Provides that the legislature validates and confirms all governmental acts and proceedings of the district and the district's board of directors that occurred before the effective date of this Act.

(b) Sets forth certain matters to which this section does not apply on the effective date of this Act.

SECTION 3. Emergency clause.
Effective date: upon passage.