

## **BILL ANALYSIS**

Senate Research Center

S.B. 1078  
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Finance  
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As Filed

### **DIGEST**

Currently, port authorities and navigation districts, while not deemed taxable, are not specifically included among the list of entities exempted from taxation under Section 11.11, Tax Code. As a result of this omission, confusion has existed as to whether port authorities and navigation districts are considered taxable.

This bill would provide that property owned by a navigation district or port authority is used for public purposes and exempt from taxation under certain conditions.

### **PURPOSE**

As proposed, S.B. 1078 provides that property owned by a navigation district or port authority is used for public purposes and exempt from taxation under certain conditions.

### **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 11.11, Tax Code, by adding Subsection (h), to provide that property owned by a navigation district or port authority is used for public purposes and exempt from taxation under certain conditions.

SECTION 2. Emergency clause.  
Effective date: upon passage.