

BILL ANALYSIS

Senate Research Center

S.B. 824
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Intergovernmental Relations
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As Filed

DIGEST

Currently, Section 311.008, Tax Code does not define “educational facilities.” S.B. 824 adds a definition of “educational facilities” to Section 311.008, Tax Code.

PURPOSE

As proposed, S.B. 824 adds a definition of “educational facilities” to Section 311.008, Tax Code.

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 311.008, Tax Code, by adding Subsection (d), to provide that the definition of “educational facilities” includes land, equipment, building, and other facilities, including public school buildings, used or to be used jointly by a municipality and an independent school district and located in a reinvestment zone created by the municipality on or before January 1, 1998.

SECTION 2. Effective date: September 1, 1999.

SECTION 3. Emergency clause.