

## BILL ANALYSIS

Senate Research Center

S.B. 2453  
By: Williams  
Intergovernmental Relations  
7/9/2009  
Enrolled

### AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The East Montgomery County Improvement District is unable to charge one ticket tax for the whole park that will be located within its boundaries because the law does not include "tourist development area along an inland waterway" under its definition of venue.

S.B. 2453 relates to the East Montgomery County Improvement District.

### RULEMAKING AUTHORITY

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

### SECTION BY SECTION ANALYSIS

SECTION 1. (a) Provides that this section takes effect only if the Act of the 81st Legislature, Regular Session, 2009, relating to nonsubstantive additions to and corrections in enacted codes becomes law.

(b) Amends Section 3846.001(3), Special District Local Laws Code, to redefine "venue" to include a tourist development area along an inland waterway.

SECTION 2. (a) Provides that this section takes effect only if the Act of the 81st Legislature, Regular Session, 2009, relating to nonsubstantive additions to and corrections in enacted codes does not become law.

(b) Amends Section 33(a)(1) (relating to the definition of "venue"), Chapter 1316, Acts of the 75th Legislature, Regular Session, 1997, as added by Section 11, Chapter 950, Acts of the 80th Legislature, Regular Session, 2007, to redefine "venue" to include a tourist development area along an inland waterway.

SECTION 3. Amends Sections 3846.155(d) and (e), Special District Local Laws Code, as follows:

(d) Provides that if as a result of the imposition or increase in a sales and use tax by the East Montgomery County Improvement District (district) as provided under this section or Section 3846.152 (Tax Election Procedures), the overlapping local sales and use taxes in a municipality or political subdivision located in the boundaries of the district will exceed two percent, the municipality's or political subdivision's sales and use tax is automatically reduced in that municipality or political subdivision to a rate that, when added to the district's rate, does not exceed two percent.

(e) Makes conforming changes.

SECTION 4. Amends Section 3846.162, Special District Local Laws Code, to authorize the district to borrow money for the corporate purposes of the district and to issue bonds as authorized by Section 3846.164 (Bonds) for any district purpose, including for the purpose of an economic development program under Section 3846.106 (Economic Development Programs).

SECTION 5. (a) Provides that this section takes effect only if the Act of the 81st Legislature, Regular Session, 2009, relating to nonsubstantive additions to and corrections in enacted codes becomes law.

(b) Amends Sections 3846.253 and 3846.260, Special District Local Laws Code, as follows:

Sec. 3846.253. DEVELOPMENT ZONES AUTHORIZED. Authorizes the district's board of directors (board) by resolution, on its own motion or on receipt of a petition signed by the owners of all real property in a defined area of the district consisting of one tract of land containing at least 25 contiguous acres and any additional smaller or larger tracts, as appropriate, rather than consisting of 25 or more contiguous acres of land, to create, designate, describe, assign a name to, and appoint the governing body for a development zone in the district to promote development or redevelopment of the area, if the board finds that the creation of the zone will further certain public purposes.

Sec. 3846.260. DEVELOPMENT ZONE BOUNDARIES. Authorizes a development zone to be enlarged to include noncontiguous tracts only if on the date the zone is enlarged the zone contains at least one tract consisting of at least 25 contiguous acres.

SECTION 6. (a) Provides that this section takes effect only if the Act of the 81st Legislature, Regular Session, 2009, relating to nonsubstantive additions to and corrects in enacted codes does not become law.

(b) Amends Sections 30(b) and (j), Chapter 1316, Acts of the 75th Legislature, Regular Session, 1997, as added by Section 9, Chapter 950, Acts of the 80th Legislature, Regular Session, 2007, to make conforming changes.

SECTION 7. Provides that all requirements of the constitution and laws of this state and the rules and procedures of the legislature with respect to the notice, introduction, and passage of this Act are fulfilled and accomplished.

SECTION 8. Effective date: September 1, 2009.