

BILL ANALYSIS

Senate Research Center
87R16785 MP-F

S.B. 2184
By: Taylor
Local Government
5/7/2021
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 2184 seeks a clarifying amendment to the enabling legislation of Brazoria Drainage District No. 4 (district) located in Brazoria County. The district was originally created by an act of the Brazoria County Commissioners Court pursuant to the authority of Article III, Section 52 of the Texas Constitution and was subsequently granted the expanded powers of a conservation and reclamation district pursuant to Article XVI, Section 59, of the Texas Constitution by an act of the 41st Texas Legislature. This and other amendments to the district's enabling legislation have inconsistently modified the district's authority to levy a maintenance and operation tax.

S.B. 2184 will amend the enabling legislation of the district to clarify that the district may continue to levy a maintenance and operation tax pursuant to Article III, Section 52, without an election.

As proposed, S.B. 2184 amends current law relating to the authority of the Brazoria Drainage District Number Four to impose a maintenance tax and the validation of certain acts of the Brazoria Drainage District Number Four.

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. Amends Section 19, Chapter 991, Acts of the 74th Legislature, Regular Session, 1995, by adding Subsection (e), to provide that Section 19 (Maintenance Tax) applies only to a maintenance tax levied and collected under the powers conferred by Section 59 (Conservation and Development of Natural Resources; Development of Parks and Recreational Facilities; Conservation and Reclamation Districts; Indebtedness and Taxation Authorized), Article XVI, Texas Constitution.

SECTION 2. Amends Chapter 991, Acts of the 74th Legislature, Regular Session, 1995, by adding Section 19A, as follows:

Sec. 19A. MAINTENANCE TAX: SECTION 52, ARTICLE III. (a) Authorizes the Brazoria Drainage District Number Four (district) to impose a maintenance tax under the powers conferred by Section 52 (Restrictions on Lending Credit or Making Grants by Political Corporations or Political Subdivisions; Authorized Bonds; Investment of Funds), Article III, Texas Constitution, as authorized by Chapter 7, Acts of the 41st Legislature, 1st Called Session, 1929.

(b) Provides that Section 56.242(a) (relating to certain maintenance taxes that are prohibited from being greater than one-half of one percent of the total assessed valuation of the district), Water Code, does not apply to a maintenance tax imposed under this section.

SECTION 3. Provides that the legislature validates and confirms all governmental acts and proceedings of the district before the effective date of this Act in imposing a maintenance tax.

SECTION 4. Provides that all requirements of the constitution and the 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 5. Effective date: upon passage or September 1, 2021.