Letter at 2 (quoting Special District Local Laws section 8502.001(a)); *see also* TEX. SPEC. DIST. CODE ANN. § 8502.001(d) (West 2010) ("The [A]uthority may exercise all the rights and powers of . . . a municipality . . . .").

Your observation regarding cities may be valid insofar as "cities" are regarded as municipalities within the meaning of the Local Government Code. *See* TEX. LOC. GOV'T CODE ANN. § 1.005(3) (West 2008) (defining "municipality" for the purposes of the Local Government Code as "a general-law municipality, home-rule municipality, or special-law municipality" as respectively designated by chapter 5 of the Local Government Code). Indeed, there is nothing in the enabling legislation that creates the River Authority to suggest the Legislature intended to confer the powers of such a defined municipality, i.e., a city. And, just as surely, while the Legislature recognizes the River Authority's corporate existence, such a designation does not by itself confer the narrower defined powers of a private corporation. *See, e.g.*, *State v. Cent. Power & Light*, 161 S.W.2d 766, 768 (Tex. 1942).

The question of whether the River Authority is a "municipal government" for purposes of the TPAA, therefore, does not depend upon the River Authority's status as a city under the Local Government Code. Rather, the River Authority's status as a "municipality" *vel non* for purposes of the TPAA turns on the Legislature's intended meaning in that Act. Chapter 901 does not attempt to define the phrase "municipal government." Texas statutes and courts have used the phrase interchangeably with the term "municipality,"[2] and the term "municipality" is defined differently in various contexts. Courts have observed that the meaning of the term "municipality" in common usage is broad enough to encompass even the State itself, though it typically refers to its political subdivisions. *See Welch v. State*, 148 S.W.2d 876, 879 (Tex. App.—Dallas 1941, writ ref'd). "The legislature is authorized to create municipal corporations other than those set out in the Constitution, such as counties, . . . school districts, [and other entities]." *State ex rel. Grimes Cnty. Taxpayers Ass'n v. Tex. Mun. Power Agency*, 565 S.W.2d 258, 270 (Tex. Civ. App.—Houston [1st Dist.] 1978, writ dism'd) (citing *Davis v. City of Lubbock*, 326 S.W.2d 699, 710 (Tex. 1959)).

In this case, there is little room for debate concerning the River Authority's status as a "municipal" government of the State within the contemplation of the TPAA, because the Legislature has expressly designated the River Authority as a "municipality" in its enabling legislation. *See City of Rockwall v. Hughes*, 246 S.W.3d 621, 625 (Tex. 2008) ("In construing statutes, we ascertain and give effect to the Legislature's intent as expressed by the language of the statute."). Accordingly, we need not look to, or plumb the depths of, the common meaning of the phrase "municipal government" beyond recognizing its common meaning and the Legislature's use of it to describe the River Authority at issue here. *Cf. Entergy Gulf States, Inc. v. Summers*, 282 S.W.3d 433, 437 (Tex. 2009) (explaining that "[w]e do not look to the ordinary, or commonly understood, meaning of the term [when] the Legislature has supplied its own definition, which we are bound to follow" and

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[2]*See, e.g.*, TEX. TRANSP. CODE ANN. § 251.051(a)(2) (West 1999) (providing that a commissioners court shall "assume control of streets and alleys in a municipality that does not have an active *de facto* municipal government"); *Williams v. City of Midland*, 932 S.W.2d 679, 682 (Tex. App.—El Paso 1996, no writ) ("This exception, coupled with the 'governmental-proprietary' exception for municipalities, has meant that the TPAA was only applicable to the governmental functions of a municipal government.").