

By: Cason

H.B. No. 2084

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the eligibility of property used for renewable energy
3 electric generation for ad valorem tax benefits under the Texas
4 Economic Development Act.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 313.024(b), Tax Code, is amended to read
7 as follows:

8 (b) To be eligible for a limitation on appraised value under
9 this subchapter, the entity must use the property for:

- 10 (1) manufacturing;
- 11 (2) research and development;
- 12 (3) a clean coal project, as defined by Section 5.001,
13 Water Code;
- 14 (4) an advanced clean energy project, as defined by
15 Section 382.003, Health and Safety Code;
- 16 (5) ~~renewable energy electric generation,~~
17 ~~(6)]~~ electric power generation using integrated
18 gasification combined cycle technology;
- 19 (6) ~~(7)]~~ nuclear electric power generation;
- 20 (7) ~~(8)]~~ a computer center primarily used in
21 connection with one or more activities described by Subdivisions
22 (1) through (6) ~~(7)]~~ conducted by the entity; or
23 (8) ~~(9)]~~ a Texas priority project.

24 SECTION 2. Section 313.024(e)(2), Tax Code, is repealed.

1 SECTION 3. The change in law made by this Act applies only
2 to an agreement entered into under Chapter 313, Tax Code, on or
3 after the effective date of this Act. An agreement entered into
4 under that chapter before the effective date of this Act is governed
5 by the law in effect on the date the agreement was entered into, and
6 the former law is continued in effect for that purpose.

7 SECTION 4. This Act takes effect September 1, 2021.