

By: Hopper

H.B. No. 282

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of a portion of the appraised value of certain land that is located in a priority groundwater management area and is not irrigated.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.39 to read as follows:

Sec. 11.39. CERTAIN LAND IN PRIORITY GROUNDWATER MANAGEMENT AREA. (a) In this section, "priority groundwater management area" has the meaning assigned by Section 35.002, Water Code.

(b) A person is entitled to an exemption from taxation of 35 percent of the appraised value of a tract of land the person owns that is:

(1) located in a priority groundwater management area;

(2) at least one-half acre in area, not including any portion of the tract underlying a structure;

(3) not irrigated; and

(4) not subject to appraisal under Subchapter C, D, E, or H, Chapter 23.

SECTION 2. If the constitutional amendment proposed by H.J.R. 34, 89th Legislature, Regular Session, 2025, is approved by the voters and the constitutional amendment proposed by H.J.R. 133, 89th Legislature, Regular Session, 2025, is not approved by the voters, Section 11.43(c), Tax Code, as amended by H.B. 2730, Acts of

the 89th Legislature, Regular Session, 2025, H.B. 1620, Acts of the 89th Legislature, Regular Session, 2025, and effective September 1, 2025, and H.B. 247, Acts of the 89th Legislature, Regular Session, 2025, and effective January 1, 2026, is reenacted and amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 11.36, ~~or~~ 11.37, 11.38, or 11.39, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, except as provided by Subsection (r), and subject to Subsection (c-1), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed the exemption is 65 years of age or older, the chief appraiser may not cancel the exemption due to the person's failure to file the new application unless the chief appraiser complies with the requirements of Subsection (q), if applicable.

SECTION 3. If the constitutional amendment proposed by H.J.R. 133, 89th Legislature, Regular Session, 2025, is approved by the voters and the constitutional amendment proposed by H.J.R. 34,

89th Legislature, Regular Session, 2025, is not approved by the voters, Section 11.43(c), Tax Code, as amended by H.B. 2730, Acts of the 89th Legislature, Regular Session, 2025, H.B. 1620, Acts of the 89th Legislature, Regular Session, 2025, and effective September 1, 2025, and H.B. 2508, Acts of the 89th Legislature, Regular Session, 2025, and effective January 1, 2026, is reenacted and amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.136, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 11.36, ~~[or]~~ 11.37, or 11.39, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, except as provided by Subsection (r), and subject to Subsection (c-1), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed the exemption is 65 years of age or older, the chief appraiser may not cancel the exemption due to the person's failure to file the new application unless the chief appraiser complies with the requirements of Subsection (q), if applicable.

SECTION 4. If both the constitutional amendment proposed by

H.J.R. 34, 89th Legislature, Regular Session, 2025, and the constitutional amendment proposed by H.J.R. 133, 89th Legislature, Regular Session, 2025, are approved by the voters, Section 11.43(c), Tax Code, as amended by H.B. 2730, Acts of the 89th Legislature, Regular Session, 2025, H.B. 1620, Acts of the 89th Legislature, Regular Session, 2025, and effective September 1, 2025, and H.B. 247 and H.B. 2508, Acts of the 89th Legislature, Regular Session, 2025, and effective January 1, 2026, is reenacted and amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.133, 11.134, 11.136, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231, 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 11.36, ~~[or]~~ 11.37, 11.38, or 11.39, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, except as provided by Subsection (r), and subject to Subsection (c-1), the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption. If the person previously allowed the exemption is 65 years of age or older, the chief appraiser may not cancel the exemption due to the person's failure to file the new application unless the chief appraiser complies

1 with the requirements of Subsection (q), if applicable.

2       SECTION 5. If neither the constitutional amendment proposed  
3 by H.J.R. 34, 89th Legislature, Regular Session, 2025, nor the  
4 constitutional amendment proposed by H.J.R. 133, 89th Legislature,  
5 Regular Session, 2025, is approved by the voters, Section 11.43(c),  
6 Tax Code, as amended by H.B. 2730, Acts of the 89th Legislature,  
7 Regular Session, 2025, and H.B. 1620, Acts of the 89th Legislature,  
8 Regular Session, 2025, and effective September 1, 2025, is  
9 reenacted and amended to read as follows:

10       (c) An exemption provided by Section 11.13, 11.131, 11.132,  
11 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,  
12 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,  
13 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, 11.36,  
14 ~~or~~ 11.37, or 11.39, once allowed, need not be claimed in  
15 subsequent years, and except as otherwise provided by Subsection  
16 (e), the exemption applies to the property until it changes  
17 ownership or the person's qualification for the exemption changes.  
18 However, except as provided by Subsection (r), and subject to  
19 Subsection (c-1), the chief appraiser may require a person allowed  
20 one of the exemptions in a prior year to file a new application to  
21 confirm the person's current qualification for the exemption by  
22 delivering a written notice that a new application is required,  
23 accompanied by an appropriate application form, to the person  
24 previously allowed the exemption. If the person previously  
25 allowed the exemption is 65 years of age or older, the chief  
26 appraiser may not cancel the exemption due to the person's failure  
27 to file the new application unless the chief appraiser complies

1 with the requirements of Subsection (q), if applicable.

2       SECTION 6. This Act applies only to a tax year that begins  
3 on or after the effective date of this Act.

4       SECTION 7. This Act takes effect January 1, 2027, but only  
5 if the constitutional amendment proposed by the 89th Legislature,  
6 2nd Called Session, 2025, to authorize the legislature to exempt  
7 from ad valorem taxation a portion of the appraised value of certain  
8 land that is located in a priority groundwater management area and  
9 is not irrigated is approved by the voters. If that amendment is  
10 not approved by the voters, this Act has no effect.