

By: Raymond

H.B. No. 1370

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an exemption from ad valorem taxation of the amount of  
3 the appraised value of real property that arises from the use of  
4 xeriscape on the property.

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

6 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by  
7 adding Section 11.321 to read as follows:

8 Sec. 11.321. USE OF XERISCAPE ON REAL PROPERTY. (a) In  
9 this section, "xeriscape" has the meaning assigned by Section  
10 2166.404, Government Code.

11 (b) A person is entitled to an exemption from taxation of  
12 the amount of the appraised value of real property owned by the  
13 person that arises from the use of xeriscape on the property.

14 SECTION 2. The change in law made by this Act applies only  
15 to a tax year that begins on or after the effective date of this Act.

16 SECTION 3. This Act takes effect January 1, 2026, but only  
17 if the constitutional amendment proposed by the 89th Legislature,  
18 Regular Session, 2025, to authorize the legislature to provide for  
19 an exemption from ad valorem taxation of the amount of the market  
20 value of real property that arises from the use of xeriscape on the  
21 property is approved by the voters. If that amendment is not  
22 approved by the voters, this Act has no effect.