

BILL ANALYSIS

H.B. 179

By: Ellis

Local Government Ways and Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Current law allows for county fair associations to be granted an ad valorem tax exemption. Associations are required to apply for the exemption yearly. HB 179 would include county fair associations in the list of exemptions in Section 11.43 (c) of the Tax Code so that the associations are not required to apply for exemptions in subsequent years.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

HB 179 amends Section 11.43 (c) of the Tax Code to include county fair associations.

EFFECTIVE DATE

January 1, 2004.