

By: West

H.B. No. 3218

A BILL TO BE ENTITLED

AN ACT

relating to the partial exemption of certain wind energy devices from ad valorem taxation.

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

SECTION 1. Section 11.31(b), Tax Code, is amended to read as follows:

(b) In this section, "facility, device, or method for the control of air, water, or land pollution" means land that is acquired after January 1, 1994, or any structure, building, installation, excavation, machinery, equipment, or device, and any attachment or addition to or reconstruction, replacement, or improvement of that property, that is used, constructed, acquired, or installed wholly or partly to meet or exceed rules or regulations adopted by any environmental protection agency of the United States, this state, or a political subdivision of this state for the prevention, monitoring, control, or reduction of air, water, or land pollution including any wind energy producing device or facility which may be evaluated by the commission for a partial tax exemption based upon the reduction, prevention or control of air pollution. This section does not apply to a motor vehicle.

SECTION 2. This Act takes effect January 1, 2004.