

By: Miller

H.B. No. 316

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the ad valorem taxation of certain property that is part
3 of a rail facility owned by certain rural rail transportation
4 districts.

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

6 SECTION 1. Section 25.07(b), Tax Code, is amended to read as
7 follows:

8 (b) Except as provided by Sections 11.11(b) [~~Subsections~~
9 ~~(b)~~] and (c) [~~of Section 11.11 of this code~~], a leasehold or other
10 possessory interest in exempt property may not be listed if:

11 (1) the property is permanent university fund land;

12 (2) the property is county public school fund
13 agricultural land;

14 (3) the property is a part of a public transportation
15 facility owned by a municipality [~~an incorporated city or town~~]

16 and:

17 (A) is an airport passenger terminal building or
18 a building used primarily for maintenance of aircraft or other
19 aircraft services, for aircraft equipment storage, or for air
20 cargo;

21 (B) is an airport fueling system facility;

22 (C) is in a foreign-trade zone:

23 (i) that has been granted to a joint airport
24 board under Chapter 129, Acts of the 65th Legislature, Regular

1 Session, 1977 (Article 1446.8, Vernon's Texas Civil Statutes);

2 (ii) the area of which in the portion of the
3 zone located in the airport operated by the joint airport board does
4 not exceed 2,500 acres; and

5 (iii) that is established and operating
6 pursuant to federal law; or

7 (D)(i) is in a foreign trade zone established
8 pursuant to federal law after June 1, 1991, which operates pursuant
9 to federal law;

10 (ii) is contiguous to or has access via a
11 taxiway to an airport located in two counties, one of which has a
12 population of 500,000 or more according to the federal decennial
13 census most recently preceding the establishment of the foreign
14 trade zone; and

15 (iii) is owned, directly or through a
16 corporation organized under the Development Corporation Act of 1979
17 (Article 5190.6, Vernon's Texas Civil Statutes), by the same
18 municipality [~~incorporated city or town~~] which owns the airport;

19 (4) the interest is in a part of:

20 (A) a park, market, fairground, or similar public
21 facility that is owned by a municipality [~~an incorporated city or~~
22 ~~town~~]; or

23 (B) a convention center, visitor center, sports
24 facility with permanent seating, concert hall, arena, or stadium
25 that is owned by a municipality [~~an incorporated city or town~~] as
26 such leasehold or possessory interest serves a governmental,
27 municipal, or public purpose or function when the facility is open

1 to the public, regardless of whether a fee is charged for admission;

2 (5) the interest involves only the right to use the
3 property for grazing or other agricultural purposes;

4 (6) the property is owned by the Texas National
5 Research Laboratory Commission or by a corporation formed by the
6 Texas National Research Laboratory Commission under Section
7 465.008(g), Government Code, and is used or is useful in connection
8 with an eligible undertaking as defined by Section 465.021,
9 Government Code; ~~or~~

10 (7) the property is:

11 (A) owned by a municipality, a public port, or a
12 navigation district created or operating under Section 59, Article
13 XVI, Texas Constitution, or under a statute enacted under Section
14 59, Article XVI, Texas Constitution; and

15 (B) used as an aid or facility incidental to or
16 useful in the operation or development of a port or waterway or in
17 aid of navigation-related commerce; or

18 (8) the property is part of a rail facility owned by a
19 rural rail transportation district created or operating under
20 Chapter 623, Acts of the 67th Legislature, Regular Session, 1981
21 (Article 6550c, Vernon's Texas Civil Statutes).

22 SECTION 2. This Act applies only to the appraisal records
23 for a tax year that begins on or after January 1, 2008.

24 SECTION 3. This Act takes effect January 1, 2008.