

By: Wentworth

S.B. No. 504

A BILL TO BE ENTITLED

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AN ACT

relating to the exemption from ad valorem taxation for certain solar or wind-powered energy devices.

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

SECTION 1. Section 11.27, Tax Code, is amended by adding Subsection (a-1) to read as follows:

(a-1) If the property on which the solar or wind-powered energy device is installed or constructed is property that qualifies for an exemption under Section 11.13, Section 11.43(c) applies to the exemption provided by Subsection (a) in the same manner as Section 11.43(c) applies to an exemption listed in that section.

SECTION 2. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

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