

By: Wentworth

S.B. No. 504

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

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

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

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