

BILL ANALYSIS

H.B. 1328
By: McClendon
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Property tax exemptions are provided for many classes and uses of property, such as agricultural uses. Presently, the Tax Code provides that having a solar or wind-powered device on a property entitles the property owner to claim a tax exemption for the portion of the property's appraised value that accrues from such a device. Such an exemption currently requires an annual application.

H.B. 1328 amends the Tax Code to add a subsection regarding the property tax exemption for certain solar or wind-powered energy devices to require only a one-time filing to receive the exemption. The bill provides that the owner of property on which a solar or wind-powered device is located need make only one application for an exemption, in the same manner as a one-time application for designation of a property as a residence homestead, unless the appraisal district in which the property is located requests another application to confirm the exemption.

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

H.B. 1328 amends property tax provisions of the Tax Code to provide that if the property on which an exempt solar or wind-powered energy device is installed or constructed is property that qualifies for a residence homestead exemption, then the exemption for the device, once allowed, need not be claimed in subsequent years and applies until ownership changes or the owner's qualification for the exemption changes. However, the chief appraiser may require a person allowed an exemption for the device in a prior year to file a new application to confirm current qualification for the exemption.

EFFECTIVE DATE

January 1, 2010.