

By: Strama

H.B. No. 880

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the exemption from ad valorem taxation of certain
3 energy efficiency-related improvements to real or personal
4 property.

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

6 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
7 adding Section 11.34 to read as follows:

8 Sec. 11.34. ENERGY EFFICIENCY-RELATED IMPROVEMENTS TO
9 PROPERTY. (a) A person is entitled to an exemption from taxation of
10 the amount of the appraised value of real or personal property owned
11 by the person that arises from the installation of an energy
12 efficiency-related improvement that is permanently attached to or
13 incorporated in the property.

14 (b) The comptroller, with the assistance of the State Energy
15 Conservation Office or its successor, shall develop guidelines to
16 assist local officials in the administration of this section.

17 SECTION 2. As soon as practicable after the effective date
18 of this Act, the comptroller, with the assistance of the State
19 Energy Conservation Office, shall develop the guidelines required
20 by Section 11.34, Tax Code, as added by this Act.

21 SECTION 3. This Act takes effect January 1, 2010, but only
22 if the constitutional amendment to authorize the legislature to
23 exempt from ad valorem taxation certain energy efficiency-related
24 improvements to real or personal property is approved by the

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1 voters. If that amendment is not approved by the voters, this Act
2 has no effect.