

By: Rose

H.B. No. 1816

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the portion of the appraised value of a person's property attributable to the implementation on the property of water conservation initiatives, desalination projects, or brush control initiatives.

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

SECTION 1. Section 11.32, Tax Code, is amended to read as follows:

Sec. 11.32. CERTAIN WATER CONSERVATION INITIATIVES. (a)
In this section:

(1) "Brush control" means the selective control, removal, or reduction from watershed rangelands of noxious mesquite, prickly pear, salt cedar, or other deep-rooted woody plants to enhance the availability of water.

(2) "Desalination" means the removal of salts from nonpotable or brackish surface water or groundwater so that the water is usable freshwater or high-quality drinking water.

(3) "Rainwater harvesting" means the capture and storage of rainwater for subsequent use.

(b) A person is entitled to an exemption ~~[The governing body of a taxing unit by official action of the governing body adopted in the manner required by law for official actions may exempt]~~ from taxation of the portion of the appraised ~~[part or all of the assessed]~~ value of the person's property attributable to the

1 implementation on the property of rainwater harvesting or other
2 ~~[which approved]~~ water conservation initiatives, desalination
3 projects, or brush control initiatives ~~[have been implemented. For~~
4 ~~purposes of this section, approved water conservation,~~
5 ~~desalination, and brush control initiatives shall be designated~~
6 ~~pursuant to an ordinance or other law adopted by the governing~~
7 ~~unit].~~

8 (c) The comptroller by rule shall adopt standards for
9 determining whether property qualifies for an exemption under this
10 section. The comptroller is entitled to request and receive
11 assistance from another state agency in developing the standards.
12 The standards may require that:

13 (1) a rainwater harvesting system or desalination
14 project have a specified minimum capacity; or

15 (2) brush control be conducted on an area of a
16 specified minimum size.

17 (d) In determining whether property qualifies for an
18 exemption under this section, the chief appraiser and the appraisal
19 review board shall apply the standards adopted under Subsection
20 (c).

21 SECTION 2. This Act applies only to ad valorem taxes imposed
22 for a tax year beginning on or after the effective date of this Act.

23 SECTION 3. This Act takes effect January 1, 2010, but only
24 if the constitutional amendment to authorize the legislature by
25 general law to exempt from ad valorem taxes the portion of the
26 assessed value of property attributable to the implementation on
27 the property of a water conservation initiative, desalination

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1 project, or brush control initiative is approved by the voters. If
2 that amendment is not approved by the voters, this Act has no
3 effect.