

By: Gonzalez Toureilles

H.B. No. 4070

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption from ad valorem taxation of airplanes and
3 helicopters used exclusively in agricultural operations.

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

5 SECTION 1. Section 11.161, Tax Code, is amended to read as
6 follows:

7 Sec. 11.161. IMPLEMENTS OF HUSBANDRY. (a) Machinery and
8 equipment items that are used in the production of farm or ranch
9 products or of timber, regardless of their primary design, are
10 considered to be implements of husbandry and are exempt from ad
11 valorem taxation.

12 (b) For purposes of Subsection (a), an airplane or
13 helicopter used exclusively in agricultural operations is
14 considered to be an implement of husbandry.

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

17 SECTION 3. This Act takes effect January 1, 2010.