

1-1 By: Seliger S.B. No. 1593  
1-2 (In the Senate - Filed March 10, 2009; March 17, 2009, read  
1-3 first time and referred to Committee on Economic Development;  
1-4 April 23, 2009, reported favorably, as amended, by the following  
1-5 vote: Yeas 3, Nays 0; April 23, 2009, sent to printer.)

1-6 COMMITTEE AMENDMENT NO. 1 By: Watson

1-7 Amend S.B. No. 1593 as follows:

1-8 (1) In SECTION 2 of the bill, in amended Subdivision (3),  
1-9 Section 313.021, Tax Code (page 5, lines 1 through 3), strike  
1-10 amended Paragraph (E) and substitute the following:

1-11 (E) pays:

1-12 (i) at least the lesser of \$50,000 or 110  
1-13 percent of the county average weekly wage for manufacturing jobs in  
1-14 the county where the job is located, if the county has a population  
1-15 of less than 800,000; or

1-16 (ii) at least 110 percent of the county  
1-17 average weekly wage for all industries in the county where the job  
1-18 is located, if the county has a population of 800,000 or more.

1-19 (2) Strike the recital to SECTION 4 of the bill (page 5,  
1-20 lines 50 and 51) and substitute the following:

1-21 SECTION 4. Section 313.025, Tax Code, is amended by  
1-22 amending Subsection (a) and adding Subsections (a-1) and (d-1) to  
1-23 read as follows:

1-24 (3) In SECTION 4 of the bill, following Subsection (a),  
1-25 Section 313.025, Tax Code (page 5, between lines 68 and 69),  
1-26 insert the following, and renumber subsequent SECTIONS as  
1-27 appropriate:

1-28 (a-1) If the school district maintains a generally  
1-29 accessible Internet website, the district shall post on that site  
1-30 each application received under Subsection (a) and any information  
1-31 in the possession of the district that relates to an application.  
1-32 This subsection does not require a school district to post  
1-33 information that is confidential business information under  
1-34 Section 313.028.

1-35 (d-1) The governing body of a school district may approve an  
1-36 application that the comptroller has recommended should be  
1-37 disapproved only if:

1-38 (1) the governing body holds a public hearing the sole  
1-39 purpose of which is to consider the application and the  
1-40 comptroller's recommendation; and

1-41 (2) at a subsequent meeting of the governing body held  
1-42 after the date of the public hearing, at least two-thirds of the  
1-43 members of the governing body vote to approve the application.

1-44 SECTION 5. Subsections (a) and (b), Section 313.026, Tax  
1-45 Code, are amended to read as follows:

1-46 (a) The economic impact evaluation of the application must  
1-47 include the following:

1-48 (1) the recommendations of the comptroller;

1-49 (2) the name of the school district;

1-50 (3) the name of the applicant;

1-51 (4) the general nature of the applicant's investment;

1-52 (5) ~~(2)~~ the relationship between the applicant's  
1-53 industry and the types of qualifying jobs to be created by the  
1-54 applicant to the long-term economic growth plans of this state as  
1-55 described in the strategic plan for economic development submitted  
1-56 by the Texas Strategic Economic Development Planning Commission  
1-57 under Section 481.033, Government Code, as that section existed  
1-58 before February 1, 1999;

1-59 (6) ~~(3)~~ the relative level of the applicant's  
1-60 investment per qualifying job to be created by the applicant;

1-61 (7) the number of qualifying jobs to be created by the  
1-62 applicant;

1-63 (8) ~~(4)~~ the wages, salaries, and benefits to be  
1-64 offered by the applicant to qualifying job holders;

2-1 (9) [~~45~~] the ability of the applicant to locate or  
2-2 relocate in another state or another region of this state;

2-3 (10) [~~6~~] the impact the project [~~added~~  
2-4 ~~infrastructure~~] will have on this state and individual local units  
2-5 of government [~~the region~~], including:

2-6 (A) tax and other revenue gains, direct or  
2-7 indirect, that would be realized during the qualifying period, the  
2-8 limitation period, and a period of time after the limitation period  
2-9 considered appropriate by the comptroller [~~by the school district~~];  
2-10 and

2-11 (B) [~~subsequent~~] economic effects of the  
2-12 project, including the impact on jobs and income, during the  
2-13 qualifying period, the limitation period, and a period of time  
2-14 after the limitation period considered appropriate by the  
2-15 Comptroller [~~on the local and regional tax bases~~];

2-16 (11) [~~7~~] the economic condition of the region of the  
2-17 state at the time the person's application is being considered;

2-18 (12) [~~8~~] the number of new facilities built or  
2-19 expanded in the region during the two years preceding the date of  
2-20 the application that were eligible to apply for a limitation on  
2-21 appraised value under this subchapter; [~~and~~]

2-22 (13) [~~9~~] the effect of the applicant's proposal, if  
2-23 approved, on the number or size of the school district's  
2-24 instructional facilities, as defined by Section 46.001, Education  
2-25 Code;

2-26 (14) the projected market value of the qualified  
2-27 property of the applicant during the qualifying period, the  
2-28 limitation period, and a period of time after the limitation period  
2-29 considered appropriate by the comptroller;

2-30 (15) the proposed limitation on appraised value for  
2-31 the qualified property of the applicant.

2-32 (b) The comptroller's recommendations shall be based on the  
2-33 criteria listed in Subsections (a)(2)-(15) [~~(a)(2)-(9)~~] and on any  
2-34 other information available to the comptroller, including  
2-35 information provided by the governing body of the school district  
2-36 under Section 313.025(b).

2-37 SECTION 6. Subchapter B, Chapter 313, Tax Code, is amended  
2-38 by adding Section 313.0265 to read as follows:

2-39 Sec. 313.0265. DISCLOSURE OF APPRAISED VALUE LIMITATION  
2-40 INFORMATION. (a) If a school district maintains a generally  
2-41 accessible Internet website, the district shall post each document  
2-42 or item of information concerning appraised value limitations under  
2-43 this subchapter and school tax credits under Subchapter D that the  
2-44 comptroller designates as substantive.

2-45 (b) Each document or item of information posted under  
2-46 Subsection (a) must continue to be posted until the appraised value  
2-47 limitation expires or the school district no longer maintains the  
2-48 website.

2-49 (c) The comptroller shall post on the comptroller's  
2-50 Internet website each document or item of information the  
2-51 comptroller designates as substantive. Each document or item of  
2-52 information must continue to be posted until the appraised value  
2-53 limitation expires.

2-54 (d) The comptroller shall designate the following as  
2-55 substantive:

2-56 (1) each application requesting a limitation on  
2-57 appraised value;

2-58 (2) the economic impact evaluation made in connection  
2-59 with the application;

2-60 (3) each application requesting school tax credits  
2-61 under Section 313.103; and

2-62 (4) any additional information that the comptroller  
2-63 deems substantive that is not otherwise confidential by law.

2-64 (e) The comptroller by rule shall determine the  
2-65 requirements for districts to post on their Internet websites the  
2-66 documents provided under Subsection (a) and shall provide a link on  
2-67 the comptroller's website to all school districts' appraised value  
2-68 limitation postings.

2-69 (f) The comptroller and the Texas Education Agency shall

3-1 annually certify that districts comply with the posting  
 3-2 requirements of Subsection (b).  
 3-3 (4) Immediately following existing SECTION 5 of the bill  
 3-4 (page 6, between lines 11 and 12), insert the following and renumber  
 3-5 subsequent SECTIONS appropriately:  
 3-6 SECTION \_\_\_\_\_. Section 313.028, Tax Code, is amended to read  
 3-7 as follows:  
 3-8 Sec. 313.028. CERTAIN BUSINESS INFORMATION CONFIDENTIAL.  
 3-9 Information provided to a school district in connection with an  
 3-10 application for a limitation on appraised value under this  
 3-11 subchapter that describes the specific processes or business  
 3-12 activities to be conducted or the specific tangible personal  
 3-13 property to be located on real property covered by the application  
 3-14 shall be segregated in the application from other information in  
 3-15 the application and is confidential and not subject to public  
 3-16 disclosure unless the governing body of the school district  
 3-17 approves the application. Other information in the custody of a  
 3-18 school district or the comptroller in connection with the  
 3-19 application, including information related to the economic impact  
 3-20 of a project or the essential elements of eligibility under this  
 3-21 chapter, such as the nature and amount of the projected investment,  
 3-22 employment, wages, and benefits, may not be considered confidential  
 3-23 business information if the governing body of the school district  
 3-24 agrees to consider the application unless it is considered to be  
 3-25 confidential under other law. Information in the custody of a  
 3-26 school district or the comptroller if the governing body approves  
 3-27 the application is not confidential under this section.

3-28 A BILL TO BE ENTITLED  
 3-29 AN ACT

3-30 relating to agreements for limitations on appraised value under the  
 3-31 Texas Economic Development Act.  
 3-32 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:  
 3-33 SECTION 1. Section 313.007, Tax Code, is amended to read as  
 3-34 follows:  
 3-35 Sec. 313.007. EXPIRATION. Subchapters B, C, and D expire  
 3-36 December 31, 2015 [~~2014~~].  
 3-37 SECTION 2. Section 313.021, Tax Code, is amended to read as  
 3-38 follows:  
 3-39 Sec. 313.021. DEFINITIONS. In this subchapter:  
 3-40 (1) "Qualified investment" means:  
 3-41 (A) tangible personal property that is first  
 3-42 placed in service in this state during the applicable qualifying  
 3-43 time period that begins on or after January 1, 2002 without regard  
 3-44 to whether the property is affixed to or incorporated into real  
 3-45 property, and is described as Section 1245 property by Section  
 3-46 1245(a), Internal Revenue Code of 1986;  
 3-47 (B) tangible personal property that is first  
 3-48 placed in service in this state during the applicable qualifying  
 3-49 time period that begins on or after January 1, 2002, without regard  
 3-50 to whether the property is affixed to or incorporated into real  
 3-51 property, and that is used in connection with the manufacturing,  
 3-52 processing, or fabrication in a cleanroom environment of a  
 3-53 semiconductor product, without regard to whether the property is  
 3-54 actually located in the cleanroom environment, including:  
 3-55 (i) integrated systems, fixtures, and  
 3-56 piping;  
 3-57 (ii) all property necessary or adapted to  
 3-58 reduce contamination or to control airflow, temperature, humidity,  
 3-59 chemical purity, or other environmental conditions or  
 3-60 manufacturing tolerances; and  
 3-61 (iii) production equipment and machinery,  
 3-62 moveable cleanroom partitions, and cleanroom lighting;  
 3-63 (C) tangible personal property that is first  
 3-64 placed in service in this state during the applicable qualifying  
 3-65 time period that begins on or after January 1, 2002, without regard  
 3-66 to whether the property is affixed to or incorporated into real  
 3-67 property, and that is used in connection with the operation of a

4-1 nuclear electric power generation facility, including:  
4-2 (i) property, including pressure vessels,  
4-3 pumps, turbines, generators, and condensers, used to produce  
4-4 nuclear electric power; and  
4-5 (ii) property and systems necessary to  
4-6 control radioactive contamination;  
4-7 (D) tangible personal property that is first  
4-8 placed in service in this state during the applicable qualifying  
4-9 time period that begins on or after January 1, 2002, without regard  
4-10 to whether the property is affixed to or incorporated into real  
4-11 property, and that is used in connection with operating an  
4-12 integrated gasification combined cycle electric generation  
4-13 facility, including:  
4-14 (i) property used to produce electric power  
4-15 by means of a combined combustion turbine and steam turbine  
4-16 application using synthetic gas or another product produced by the  
4-17 gasification of coal or another carbon-based feedstock; or  
4-18 (ii) property used in handling materials to  
4-19 be used as feedstock for gasification or used in the gasification  
4-20 process to produce synthetic gas or another carbon-based feedstock  
4-21 for use in the production of electric power in the manner described  
4-22 by Subparagraph (i); or  
4-23 (E) a building or a permanent, nonremovable  
4-24 component of a building that is built or constructed during the  
4-25 applicable qualifying time period that begins on or after January  
4-26 1, 2002, and that houses tangible personal property described by  
4-27 Paragraph (A), (B), (C), or (D).  
4-28 (2) "Qualified property" means:  
4-29 (A) land:  
4-30 (i) that is located in an area designated as  
4-31 a reinvestment zone under Chapter 311 or 312 or as an enterprise  
4-32 zone under Chapter 2303, Government Code;  
4-33 (ii) on which a person proposes to  
4-34 construct a new building or erect or affix a new improvement that  
4-35 does not exist before the date such person [~~the owner~~] applies for a  
4-36 limitation on appraised value under this subchapter;  
4-37 (iii) that is not subject to a tax abatement  
4-38 agreement entered into by a school district under Chapter 312; and  
4-39 (iv) on which, in connection with the new  
4-40 building or new improvement described by Subparagraph (ii), the  
4-41 owner or lessee of, or holder of another possessory interest in,  
4-42 the land proposes to:  
4-43 (a) make a qualified investment in an  
4-44 amount equal to at least the minimum amount required by Section  
4-45 313.023; and  
4-46 (b) create at least 25 new jobs;  
4-47 (B) the new building or other new improvement  
4-48 described by Paragraph (A)(ii); and  
4-49 (C) tangible personal property that:  
4-50 (i) is not subject to a tax abatement  
4-51 agreement entered into by a school district under Chapter 312; and  
4-52 (ii) except for new equipment described in  
4-53 Section 151.318(q) or (q-1), is first placed in service in the new  
4-54 building or in or on the new improvement described by Paragraph  
4-55 (A)(ii), or on the land on which that new building or new  
4-56 improvement is located, if the personal property is ancillary and  
4-57 necessary to the business conducted in that new building or in or on  
4-58 that new improvement.  
4-59 (3) "Qualifying job" means a permanent full-time job  
4-60 that:  
4-61 (A) requires at least 1,600 hours of work a year;  
4-62 (B) is not transferred from one area in this  
4-63 state to another area in this state;  
4-64 (C) is not created to replace a previous  
4-65 employee;  
4-66 (D) is covered by a group health benefit plan, as  
4-67 defined by Section 481.151, Government Code, for which the business  
4-68 offers to pay at least 80 percent of the premiums or other charges  
4-69 assessed for employee-only coverage under the plan, regardless of

5-1 whether an employee may voluntarily waive the coverage; and  
 5-2 (E) pays at least 110 percent of the county  
 5-3 average weekly wage [~~for manufacturing jobs~~] in the county where  
 5-4 the job is located.

5-5 (4) "Qualifying time period" means:

5-6 (A) the period from the date that a person's  
 5-7 application for a limitation on appraised value is approved by the  
 5-8 governing body of the school district through the end of the first  
 5-9 two tax years that begin on or after the date a person's application  
 5-10 for a limitation on appraised value under this subchapter is  
 5-11 approved, except as provided by Paragraph (B) or by Section  
 5-12 313.027(h); or

5-13 (B) in connection with a nuclear electric power  
 5-14 generation facility, the first seven tax years that begin on or  
 5-15 after the third anniversary of the date the school district  
 5-16 approves the property owner's application for a limitation on  
 5-17 appraised value under this subchapter, unless a shorter time period  
 5-18 is agreed to by the governing body of the school district and the  
 5-19 property owner.

5-20 (5) "County average weekly wage [~~for manufacturing~~  
 5-21 ~~jobs~~]" means the average weekly wage in a county [~~for manufacturing~~  
 5-22 ~~jobs~~] as computed by the Texas Workforce Commission with respect to  
 5-23 the most recent four quarters then available from the Texas  
 5-24 Workforce Commission.

5-25 SECTION 3. Subsection (e), Section 313.024, Tax Code, is  
 5-26 amended to read as follows:

5-27 (e) In this section:

5-28 (1) "Manufacturing" means an establishment that is  
 5-29 primarily engaged in activities that are described in sector codes  
 5-30 31-33 of the North American Industry Classification System [and  
 5-31 "research and development" have the meanings assigned by Section  
 5-32 171.751].

5-33 (2) "Research and development" means an establishment  
 5-34 that is primarily engaged in activities that are described in  
 5-35 industry code 541710 of the 2002 North American Industry  
 5-36 Classification System.

5-37 (3) "Renewable energy electric generation" means an  
 5-38 establishment primarily engaged in activities described in  
 5-39 category 221119 of the 1997 North American Industry Classification  
 5-40 System.

5-41 (4) [~~(3)~~] "Integrated gasification combined cycle  
 5-42 technology" means technology used to produce electricity in a  
 5-43 combined combustion turbine and steam turbine application using  
 5-44 synthetic gas or another product produced from the gasification of  
 5-45 coal or another carbon-based feedstock, including related  
 5-46 activities such as materials-handling and gasification of coal or  
 5-47 another carbon-based feedstock.

5-48 (5) [~~(4)~~] "Nuclear electric power generation" means  
 5-49 activities described in category 221113 of the 2002 North American  
 5-50 Industry Classification System.

5-51 SECTION 4. Subsection (a), Section 313.025, Tax Code, is  
 5-52 amended to read as follows:

5-53 (a) The owner or lessee of, or other holder of a possessory  
 5-54 interest in, any qualified property described in Section  
 5-55 313.021(2)(A), (B), or (C) may apply to the governing body of the  
 5-56 school district in which the property is located for a limitation on  
 5-57 the appraised value for school district maintenance and operations  
 5-58 ad valorem tax purposes of the person's qualified property. An  
 5-59 application must be made on the form prescribed by the comptroller  
 5-60 and include the information required by the comptroller, and it  
 5-61 must be accompanied by:

5-62 (1) the application fee established by the governing  
 5-63 body of the school district;

5-64 (2) information sufficient to show that the real and  
 5-65 personal property identified in the application as qualified  
 5-66 property meets the applicable criteria established by Section  
 5-67 313.021(2); and

5-68 (3) information relating to each applicable criterion  
 5-69 listed in Section 313.026.

6-1 SECTION 5. Section 313.027, Tax Code, is amended by adding  
6-2 Subsection (h) to read as follows:

6-3 (h) The governing body of the school district and the  
6-4 property owner may agree to delay the effective date of the  
6-5 agreement or subsequently amend the agreement to delay the  
6-6 effective date of the agreement for a period not to exceed five  
6-7 years from the date that the governing body of the school district  
6-8 first approves the agreement. In the event that the governing body  
6-9 of the school district and the property owner agree to delay the  
6-10 effective date of the agreement, the qualifying time period shall  
6-11 consist of the first two tax years that begin on or after the  
6-12 effective date of the agreement.

6-13 SECTION 6. Section 313.051, Tax Code, is amended to read as  
6-14 follows:

6-15 Sec. 313.051. APPLICABILITY. (a) This subchapter applies  
6-16 only to a school district that has territory in:

6-17 (1) an area that qualified as a strategic investment  
6-18 area under Subchapter O, Chapter 171, immediately before that  
6-19 subchapter expired~~[, as defined by Section 171.721]~~; or

6-20 (2) a county:

6-21 (A) that has a population of less than 50,000;  
6-22 and

6-23 (B) ~~[that is not partially or wholly located in a~~  
6-24 ~~metropolitan statistical area; and~~

6-25 ~~[(C)]~~ in which, from 1990 to 2000, according to  
6-26 the federal decennial census, the population:

6-27 (i) remained the same;

6-28 (ii) decreased; or

6-29 (iii) increased, but at a rate of not more  
6-30 than three percent per annum.

6-31 (a-1) Notwithstanding Subsection (a), if on January 1,  
6-32 2002, this subchapter applied to a school district in whose  
6-33 territory is located a federal nuclear facility, this subchapter  
6-34 continues to apply to the school district regardless of whether the  
6-35 school district ceased or ceases to be described by Subsection (a)  
6-36 after that date.

6-37 (b) The governing body of a school district to which this  
6-38 subchapter applies may enter into an agreement in the same manner as  
6-39 a school district to which Subchapter B applies may do so under  
6-40 Subchapter B, subject to Sections 313.052-313.054. Except as  
6-41 otherwise provided by this subchapter, the provisions of Subchapter  
6-42 B apply to a school district to which this subchapter applies. For  
6-43 purposes of this subchapter, a property owner is required to create  
6-44 only at least 10 new jobs on the owner's qualified property. At  
6-45 least 80 percent of all the new jobs created must be qualifying jobs  
6-46 as defined by Section 313.021(3) ~~[, except that, for a school~~  
6-47 ~~district described by Subsection (a)(2), each qualifying job must~~  
6-48 ~~pay at least 110 percent of the average weekly wage for~~  
6-49 ~~manufacturing jobs in the region designated for the regional~~  
6-50 ~~planning commission, council of governments, or similar regional~~  
6-51 ~~planning agency created under Chapter 391, Local Government Code,~~  
6-52 ~~in which the district is located].~~

6-53 SECTION 7. Subsection (d), Section 403.302, Government  
6-54 Code, is amended to read as follows:

6-55 (d) For the purposes of this section, "taxable value" means  
6-56 the market value of all taxable property less:

6-57 (1) the total dollar amount of any residence homestead  
6-58 exemptions lawfully granted under Section 11.13(b) or (c), Tax  
6-59 Code, in the year that is the subject of the study for each school  
6-60 district;

6-61 (2) one-half of the total dollar amount of any  
6-62 residence homestead exemptions granted under Section 11.13(n), Tax  
6-63 Code, in the year that is the subject of the study for each school  
6-64 district;

6-65 (3) the total dollar amount of any exemptions granted  
6-66 before May 31, 1993, within a reinvestment zone under agreements  
6-67 authorized by Chapter 312, Tax Code;

6-68 (4) subject to Subsection (e), the total dollar amount  
6-69 of any captured appraised value of property that:

7-1 (A) is within a reinvestment zone created on or  
 7-2 before May 31, 1999, or is proposed to be included within the  
 7-3 boundaries of a reinvestment zone as the boundaries of the zone and  
 7-4 the proposed portion of tax increment paid into the tax increment  
 7-5 fund by a school district are described in a written notification  
 7-6 provided by the municipality or the board of directors of the zone  
 7-7 to the governing bodies of the other taxing units in the manner  
 7-8 provided by Section 311.003(e), Tax Code, before May 31, 1999, and  
 7-9 within the boundaries of the zone as those boundaries existed on  
 7-10 September 1, 1999, including subsequent improvements to the  
 7-11 property regardless of when made;

7-12 (B) generates taxes paid into a tax increment  
 7-13 fund created under Chapter 311, Tax Code, under a reinvestment zone  
 7-14 financing plan approved under Section 311.011(d), Tax Code, on or  
 7-15 before September 1, 1999; and

7-16 (C) is eligible for tax increment financing under  
 7-17 Chapter 311, Tax Code;

7-18 (5) for a school district for which a deduction from  
 7-19 taxable value is made under Subdivision (4), an amount equal to the  
 7-20 taxable value required to generate revenue when taxed at the school  
 7-21 district's current tax rate in an amount that, when added to the  
 7-22 taxes of the district paid into a tax increment fund as described by  
 7-23 Subdivision (4)(B), is equal to the total amount of taxes the  
 7-24 district would have paid into the tax increment fund if the district  
 7-25 levied taxes at the rate the district levied in 2005;

7-26 (6) the total dollar amount of any captured appraised  
 7-27 value of property that:

7-28 (A) is within a reinvestment zone:

7-29 (i) created on or before December 31, 2008,  
 7-30 by a municipality with a population of less than 18,000; and

7-31 (ii) the project plan for which includes  
 7-32 the alteration, remodeling, repair, or reconstruction of a  
 7-33 structure that is included on the National Register of Historic  
 7-34 Places and requires that a portion of the tax increment of the zone  
 7-35 be used for the improvement or construction of related facilities  
 7-36 or for affordable housing;

7-37 (B) generates school district taxes that are paid  
 7-38 into a tax increment fund created under Chapter 311, Tax Code; and

7-39 (C) is eligible for tax increment financing under  
 7-40 Chapter 311, Tax Code;

7-41 (7) the total dollar amount of any exemptions granted  
 7-42 under Section 11.251 or 11.253, Tax Code;

7-43 (8) the difference between the comptroller's estimate  
 7-44 of the market value and the productivity value of land that  
 7-45 qualifies for appraisal on the basis of its productive capacity,  
 7-46 except that the productivity value estimated by the comptroller may  
 7-47 not exceed the fair market value of the land;

7-48 (9) the portion of the appraised value of residence  
 7-49 homesteads of individuals who receive a tax limitation under  
 7-50 Section 11.26, Tax Code, on which school district taxes are not  
 7-51 imposed in the year that is the subject of the study, calculated as  
 7-52 if the residence homesteads were appraised at the full value  
 7-53 required by law;

7-54 (10) a portion of the market value of property not  
 7-55 otherwise fully taxable by the district at market value because of:

7-56 (A) action required by statute or the  
 7-57 constitution of this state that, if the tax rate adopted by the  
 7-58 district is applied to it, produces an amount equal to the  
 7-59 difference between the tax that the district would have imposed on  
 7-60 the property if the property were fully taxable at market value and  
 7-61 the tax that the district is actually authorized to impose on the  
 7-62 property, if this subsection does not otherwise require that  
 7-63 portion to be deducted; or

7-64 (B) action taken by the district under Subchapter  
 7-65 B or C, Chapter 313, Tax Code, before the expiration of the  
 7-66 subchapter;

7-67 (11) the market value of all tangible personal  
 7-68 property, other than manufactured homes, owned by a family or  
 7-69 individual and not held or used for the production of income;

8-1 (12) the appraised value of property the collection of  
8-2 delinquent taxes on which is deferred under Section 33.06, Tax  
8-3 Code;

8-4 (13) the portion of the appraised value of property  
8-5 the collection of delinquent taxes on which is deferred under  
8-6 Section 33.065, Tax Code; and

8-7 (14) the amount by which the market value of a  
8-8 residence homestead to which Section 23.23, Tax Code, applies  
8-9 exceeds the appraised value of that property as calculated under  
8-10 that section.

8-11 SECTION 8. Paragraph (A), Subdivision (1), and Subdivision  
8-12 (2), Section 313.021, Tax Code, as amended by Section 2 of this Act,  
8-13 Subsection (e), Section 313.024, Tax Code, as amended by Section 3  
8-14 of this Act, and Subsection (a), Section 313.025, Tax Code, as  
8-15 amended by Section 4 of this Act, are intended to clarify existing  
8-16 law in effect before the effective date of this Act and are not  
8-17 intended to make a substantive change in the law.

8-18 SECTION 9. This Act takes effect immediately if it receives  
8-19 a vote of two-thirds of all the members elected to each house, as  
8-20 provided by Section 39, Article III, Texas Constitution. If this  
8-21 Act does not receive the vote necessary for immediate effect, this  
8-22 Act takes effect September 1, 2009.

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