

## **BILL ANALYSIS**

H.B. 706  
By: Farrar  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Current law provides for a property tax exemption on the appraised value of property arising from the installation or construction of a solar or wind-powered energy device that is primarily for production and distribution of energy for on-site use. Interested parties note that a property owner must file for the exemption with the appraisal district each year, which can be burdensome for both the property owner and the appraisal district. H.B. 706 seeks to remove these burdens and increase efficiency in procedures at county appraisal offices.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **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. 706 amends the Tax Code to add the property tax exemption for solar and wind-powered energy devices to the exemptions that, once allowed, need not be claimed in subsequent years and that, except as otherwise provided, are applicable to the property until it changes ownership or a person's qualification for the exemption changes.

### **EFFECTIVE DATE**

January 1, 2016.