

By: Farrar

H.B. No. 706

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the procedure for claiming an exemption from ad valorem
3 taxation of property on which a solar or wind-powered energy device
4 is installed or constructed.

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

6 SECTION 1. Section 11.43(c), Tax Code, is amended to read as
7 follows:

8 (c) An exemption provided by Section 11.13, 11.131, 11.132,
9 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,
10 11.23(h), (j), or (j-1), 11.231, 11.254, 11.27, 11.271, 11.29,
11 11.30, 11.31, or 11.315, once allowed, need not be claimed in
12 subsequent years, and except as otherwise provided by Subsection
13 (e), the exemption applies to the property until it changes
14 ownership or the person's qualification for the exemption
15 changes. However, the chief appraiser may require a person allowed
16 one of the exemptions in a prior year to file a new application to
17 confirm the person's current qualification for the exemption by
18 delivering a written notice that a new application is required,
19 accompanied by an appropriate application form, to the person
20 previously allowed the exemption.

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

23 SECTION 3. This Act takes effect January 1, 2016.