

AN ACT

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

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

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

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

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

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

President of the Senate

Speaker of the House

I certify that H.B. No. 706 was passed by the House on April 9, 2015, by the following vote: Yeas 134, Nays 9, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 706 was passed by the Senate on May 20, 2015, by the following vote: Yeas 28, Nays 2.

Secretary of the Senate

APPROVED: _____

Date

Governor