

By: Frank, Geren, Blanco

H.B. No. 445

Substitute the following for H.B. No. 445:

By: Springer

C.S.H.B. No. 445

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of certain property for certain ad valorem tax incentives relating to wind-powered energy devices.

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

SECTION 1. Subchapter A, Chapter 312, Tax Code, is amended by adding Section 312.0021 to read as follows:

Sec. 312.0021. PROHIBITION ON ABATEMENT OF TAXES ON CERTAIN PROPERTY NEAR MILITARY AVIATION FACILITY. (a) In this section:

(1) "Military aviation facility" means a base, station, fort, or camp at which fixed wing aviation operations or training is conducted by the United States Air Force, the United States Air Force Reserve, the United States Army, the United States Army Reserve, the United States Navy, the United States Navy Reserve, the United States Marine Corps, the United States Marine Corps Reserve, the United States Coast Guard, the United States Coast Guard Reserve, or the Texas National Guard.

(2) "Wind-powered energy device" has the meaning assigned by Section 11.27.

(b) Notwithstanding any other provision of this chapter, an owner or lessee of a parcel of real property that is located wholly or partly in a reinvestment zone may not receive an exemption from taxation of any portion of the value of the parcel of real property or of tangible personal property located on the parcel of real property under a tax abatement agreement under this chapter that is

1 entered into on or after September 1, 2017, including an agreement
2 the approval of which is pending on that date, if, on or after
3 September 1, 2017, a wind-powered energy device is installed or
4 constructed on the same parcel of real property at a location that
5 is within 25 nautical miles of the boundaries of a military aviation
6 facility located in this state. The prohibition provided by this
7 section applies regardless of whether the wind-powered energy
8 device is installed or constructed at a location that is in the
9 reinvestment zone.

10 SECTION 2. Section 313.024, Tax Code, is amended by adding
11 Subsection (b-1) to read as follows:

12 (b-1) Notwithstanding any other provision of this
13 subchapter, an owner of a parcel of land that is located wholly or
14 partly in a reinvestment zone, a new building constructed on the
15 parcel of land, a new improvement erected or affixed on the parcel
16 of land, or tangible personal property placed in service in the
17 building or improvement or on the parcel of land may not receive a
18 limitation on appraised value under this subchapter for the parcel
19 of land, building, improvement, or tangible personal property under
20 an agreement under this subchapter that is entered into on or after
21 September 1, 2017, including an agreement for the implementation of
22 a limitation the application for which is pending on that date, if,
23 on or after September 1, 2017, a wind-powered energy device is
24 installed or constructed on the same parcel of land at a location
25 that is within 25 nautical miles of the boundaries of a military
26 aviation facility located in this state. The prohibition provided
27 by this subsection applies regardless of whether the wind-powered

1 energy device is installed or constructed at a location that is in
2 the reinvestment zone.

3 SECTION 3. Section [313.024\(e\)](#), Tax Code, is amended by
4 adding Subdivisions (8) and (9) to read as follows:

5 (8) "Military aviation facility" has the meaning
6 assigned by Section [312.0021](#).

7 (9) "Wind-powered energy device" has the meaning
8 assigned by Section [11.27](#).

9 SECTION 4. This Act takes effect September 1, 2017.