

By: Campbell

S.B. No. 277

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, camp, auxiliary airfield, or range at which 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, if, on or after
2 September 1, 2017, a wind-powered energy device is installed or
3 constructed on the same parcel of real property at a location that
4 is within 30 nautical miles of the boundaries of a military aviation
5 facility located in this state. The prohibition provided by this
6 section applies regardless of whether the wind-powered energy
7 device is installed or constructed at a location that is in the
8 reinvestment zone.

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

11 (b-1) Notwithstanding any other provision of this
12 subchapter, an owner of a parcel of land that is located wholly or
13 partly in a reinvestment zone, a new building constructed on the
14 parcel of land, a new improvement erected or affixed on the parcel
15 of land, or tangible personal property placed in service in the
16 building or improvement or on the parcel of land may not receive a
17 limitation on appraised value under this subchapter for the parcel
18 of land, building, improvement, or tangible personal property under
19 an agreement under this subchapter that is entered into on or after
20 September 1, 2017, if, on or after September 1, 2017, a wind-powered
21 energy device is installed or constructed on the same parcel of land
22 at a location that is within 30 nautical miles of the boundaries of
23 a military aviation facility located in this state. The
24 prohibition provided by this subsection applies regardless of
25 whether the wind-powered energy device is installed or constructed
26 at a location that is in the reinvestment zone.

27 SECTION 3. Section 313.024(e), Tax Code, is amended by

1 adding Subdivisions (8) and (9) to read as follows:

2 (8) "Military aviation facility" has the meaning
3 assigned by Section 312.0021.

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

6 SECTION 4. Section 312.0021, Tax Code, as added by this Act,
7 and Section 313.024, Tax Code, as amended by this Act, apply only to
8 ad valorem taxes imposed for a tax year beginning on or after
9 January 1, 2018.

10 SECTION 5. This Act takes effect January 1, 2018.