

1-1 By: Campbell, Estes S.B. No. 277
 1-2 (In the Senate - Filed December 8, 2016; January 30, 2017,
 1-3 read first time and referred to Committee on Veteran Affairs &
 1-4 Border Security; March 13, 2017, reported favorably by the
 1-5 following vote: Yeas 4, Nays 3; March 13, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7	X			
1-8				
1-9		X		
1-10	X			
1-11	X			
1-12	X			
1-13		X		
1-14		X		

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to the eligibility of certain property for certain ad
 1-18 valorem tax incentives relating to wind-powered energy devices.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Subchapter A, Chapter 312, Tax Code, is amended
 1-21 by adding Section 312.0021 to read as follows:

1-22 Sec. 312.0021. PROHIBITION ON ABATEMENT OF TAXES ON CERTAIN
 1-23 PROPERTY NEAR MILITARY AVIATION FACILITY. (a) In this section:

1-24 (1) "Military aviation facility" means a base,
 1-25 station, fort, camp, auxiliary airfield, or range at which aviation
 1-26 operations or training is conducted by the United States Air Force,
 1-27 the United States Air Force Reserve, the United States Army, the
 1-28 United States Army Reserve, the United States Navy, the United
 1-29 States Navy Reserve, the United States Marine Corps, the United
 1-30 States Marine Corps Reserve, the United States Coast Guard, the
 1-31 United States Coast Guard Reserve, or the Texas National Guard.

1-32 (2) "Wind-powered energy device" has the meaning
 1-33 assigned by Section 11.27.

1-34 (b) Notwithstanding any other provision of this chapter, an
 1-35 owner or lessee of a parcel of real property that is located wholly
 1-36 or partly in a reinvestment zone may not receive an exemption from
 1-37 taxation of any portion of the value of the parcel of real property
 1-38 or of tangible personal property located on the parcel of real
 1-39 property under a tax abatement agreement under this chapter that is
 1-40 entered into on or after September 1, 2017, if, on or after
 1-41 September 1, 2017, a wind-powered energy device is installed or
 1-42 constructed on the same parcel of real property at a location that
 1-43 is within 30 nautical miles of the boundaries of a military aviation
 1-44 facility located in this state. The prohibition provided by this
 1-45 section applies regardless of whether the wind-powered energy
 1-46 device is installed or constructed at a location that is in the
 1-47 reinvestment zone.

1-48 SECTION 2. Section 313.024, Tax Code, is amended by adding
 1-49 Subsection (b-1) to read as follows:

1-50 (b-1) Notwithstanding any other provision of this
 1-51 subchapter, an owner of a parcel of land that is located wholly or
 1-52 partly in a reinvestment zone, a new building constructed on the
 1-53 parcel of land, a new improvement erected or affixed on the parcel
 1-54 of land, or tangible personal property placed in service in the
 1-55 building or improvement or on the parcel of land may not receive a
 1-56 limitation on appraised value under this subchapter for the parcel
 1-57 of land, building, improvement, or tangible personal property under
 1-58 an agreement under this subchapter that is entered into on or after
 1-59 September 1, 2017, if, on or after September 1, 2017, a wind-powered
 1-60 energy device is installed or constructed on the same parcel of land
 1-61 at a location that is within 30 nautical miles of the boundaries of

2-1 a military aviation facility located in this state. The
2-2 prohibition provided by this subsection applies regardless of
2-3 whether the wind-powered energy device is installed or constructed
2-4 at a location that is in the reinvestment zone.

2-5 SECTION 3. Section 313.024(e), Tax Code, is amended by
2-6 adding Subdivisions (8) and (9) to read as follows:

2-7 (8) "Military aviation facility" has the meaning
2-8 assigned by Section 312.0021.

2-9 (9) "Wind-powered energy device" has the meaning
2-10 assigned by Section 11.27.

2-11 SECTION 4. Section 312.0021, Tax Code, as added by this Act,
2-12 and Section 313.024, Tax Code, as amended by this Act, apply only to
2-13 ad valorem taxes imposed for a tax year beginning on or after
2-14 January 1, 2018.

2-15 SECTION 5. This Act takes effect January 1, 2018.

2-16 * * * * *