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| BILL ANALYSIS |

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| H.B. 360 |
| By: Murphy |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  The Property Redevelopment and Tax Abatement Act, which provides certain taxing units with the ability to provide tax abatement agreements to property owners, is set to expire on September 1, 2019. H.B. 360 extends the act until September 1, 2029. |
| **CRIMINAL JUSTICE IMPACT**  It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision. |
| **RULEMAKING AUTHORITY**  It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution. |
| **ANALYSIS**  H.B. 360 amends the Tax Code to postpone from September 1, 2019, to September 1, 2029, the date on which the Property Redevelopment and Tax Abatement Act expires. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2019. |