By:  Bell of Montgomery (Senate Sponsor - Paxton) H.B. No. 1526

(In the Senate - Received from the House May 6, 2019; May 7, 2019, read first time and referred to Committee on Property Tax; May 17, 2019, reported favorably by the following vote: Yeas 4, Nays 0; May 17, 2019, sent to printer.)

COMMITTEE VOTE

               Yea Nay Absent  PNV

Bettencourt     X

Paxton          X

Creighton       X

Hancock                   X

Hinojosa        X

A BILL TO BE ENTITLED

AN ACT

relating to the treatment of a nursery stock weather protection unit as an implement of husbandry for ad valorem tax purposes.

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

SECTION 1.  Section 11.161, Tax Code, is amended to read as follows:

Sec. 11.161.  IMPLEMENTS OF HUSBANDRY. (a) Machinery and equipment items that are used in the production of farm or ranch products or of timber, regardless of their primary design, are considered to be implements of husbandry and are exempt from ad valorem taxation.

(b)  For purposes of Subsection (a), a nursery stock weather protection unit, as defined by Section 71.041, Agriculture Code, is considered to be an implement of husbandry.

SECTION 2.  This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3.  This Act takes effect January 1, 2020.

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