86R14173 JES-D

By:  Sheffield H.B. No. 4108

A BILL TO BE ENTITLED

AN ACT

relating to the required payment of taxes by an owner of a property used for nuclear electric power generation who appeals certain ad valorem tax determinations.

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

SECTION 1.  Section 42.08, Tax Code, is amended by amending Subsection (b) and adding Subsection (b-2) to read as follows:

(b)  Except as provided by Subsections (b-2) and [~~in Subsection~~] (d), a property owner who appeals as provided by this chapter must pay taxes on the property subject to the appeal in the amount required by this subsection before the delinquency date or the property owner forfeits the right to proceed to a final determination of the appeal. The amount of taxes the property owner must pay on the property before the delinquency date to comply with this subsection is the lesser of:

(1)  the amount of taxes due on the portion of the taxable value of the property that is not in dispute;

(2)  the amount of taxes due on the property under the order from which the appeal is taken; or

(3)  the amount of taxes imposed on the property in the preceding tax year.

(b-2)  This subsection applies only to an appeal in which the property subject to the appeal is used for nuclear electric power generation, as that term is defined by Section 313.024(e). The amount of taxes the property owner must pay on the property before the delinquency date in order to proceed to a determination of the appeal is the amount of taxes due on the property under the order from which the appeal is taken.

SECTION 2.  The changes in law made by this Act apply only to an appeal under Chapter 42, Tax Code, for which the petition for review is filed on or after the effective date of this Act.

SECTION 3.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.