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By:  Miller H.B. No. 4180

A BILL TO BE ENTITLED

AN ACT

relating to the applicability of the prohibition on certain ad valorem tax incentives relating to wind-powered energy devices located near a military aviation facility.

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

SECTION 1.  Section 312.0021(a)(1), Tax Code, is amended to read as follows:

(1)  "Military aviation facility" means a base, station, fort, or camp at which [~~fixed-wing~~] 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.

SECTION 2.  Section 312.0021, Tax Code, is amended by amending Subsection (b) and adding Subsection (b-1) to read as follows:

(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 entered into on or after:

(1)  September 1, 2017, if, on or after that date, a wind-powered energy device is installed or constructed on the same parcel of real property at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this state at which fixed-wing aviation operations or training is conducted; or

(2)  September 1, 2019, if, on or after that date, a wind-powered energy device is installed or constructed on the same parcel of real property at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this state at which only rotary-wing aviation operations or training is conducted.

(b-1)  The prohibition provided by this section applies regardless of whether the wind-powered energy device is installed or constructed at a location that is in the reinvestment zone.

SECTION 3.  Section 313.024, Tax Code, is amended by amending Subsection (b-1) and adding Subsection (b-2) to read as follows:

(b-1)  Notwithstanding any other provision of this subchapter, an owner of a parcel of land that is located wholly or partly in a reinvestment zone, a new building constructed on the parcel of land, a new improvement erected or affixed on the parcel of land, or tangible personal property placed in service in the building or improvement or on the parcel of land may not receive a limitation on appraised value under this subchapter for the parcel of land, building, improvement, or tangible personal property under an agreement under this subchapter that is entered into on or after:

(1)  September 1, 2017, if, on or after that date, a wind-powered energy device is installed or constructed on the same parcel of land at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this state at which fixed-wing aviation operations or training is conducted; or

(2)  September 1, 2019, if, on or after that date, a wind-powered energy device is installed or constructed on the same parcel of land at a location that is within 25 nautical miles of the boundaries of a military aviation facility located in this state at which only rotary-wing aviation operations or training is conducted.

(b-2)  The prohibition provided by Subsection (b-1) [~~this subsection~~] applies regardless of whether the wind-powered energy device is installed or constructed at a location that is in the reinvestment zone.

SECTION 4.  Notwithstanding Sections 312.0021 and 313.024, Tax Code, as amended by this Act, the change in law made by this Act does not apply to a tax abatement agreement under Chapter 312, Tax Code, or an application for a limitation on appraised value under Chapter 313, Tax Code, the approval of which is pending on the effective date of this Act.

SECTION 5.  This Act takes effect September 1, 2019.