

By: Flynn

H.B. No. 3168

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the applicability of the prohibition on certain ad
3 valorem tax incentives relating to wind-powered energy devices
4 located near a military aviation facility.

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

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

8 (1) "Military aviation facility" means a base,
9 station, fort, or camp at which [~~fixed-wing~~] aviation operations or
10 training is conducted by the United States Air Force, the United
11 States Air Force Reserve, the United States Army, the United States
12 Army Reserve, the United States Navy, the United States Navy
13 Reserve, the United States Marine Corps, the United States Marine
14 Corps Reserve, the United States Coast Guard, the United States
15 Coast Guard Reserve, or the Texas National Guard.

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

19 (b) Notwithstanding any other provision of this chapter, an
20 owner or lessee of a parcel of real property that is located wholly
21 or partly in a reinvestment zone may not receive an exemption from
22 taxation of any portion of the value of the parcel of real property
23 or of tangible personal property located on the parcel of real
24 property under a tax abatement agreement under this chapter that is

1 entered into on or after:

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

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

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

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

20 (b-1) Notwithstanding any other provision of this
21 subchapter, an owner of a parcel of land that is located wholly or
22 partly in a reinvestment zone, a new building constructed on the
23 parcel of land, a new improvement erected or affixed on the parcel
24 of land, or tangible personal property placed in service in the
25 building or improvement or on the parcel of land may not receive a
26 limitation on appraised value under this subchapter for the parcel
27 of land, building, improvement, or tangible personal property under

1 an agreement under this subchapter that is entered into on or after:

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

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

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

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

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