

By: Sheffield

H.B. No. 4108

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the required payment of taxes by an owner of a property  
3 used for nuclear electric power generation who appeals certain ad  
4 valorem tax determinations.

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

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

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

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

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

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

22 (b-2) This subsection applies only to an appeal in which the  
23 property subject to the appeal is used for nuclear electric power  
24 generation, as that term is defined by Section 313.024(e). The

1 amount of taxes the property owner must pay on the property before  
2 the delinquency date in order to proceed to a determination of the  
3 appeal is the amount of taxes due on the property under the order  
4 from which the appeal is taken.

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

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