

By: Hinojosa

S.B. No. 1937

A BILL TO BE ENTITLED

AN ACT

relating to the situs for ad valorem tax purposes of certain docks and piers located in more than one county.

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

SECTION 1. Chapter 21, Tax Code, is amended by adding Section 21.11 to read as follows:

Sec. 21.11. CERTAIN DOCKS AND PIERS. (a) In this section:

(1) "Dock" means a structure that extends not further than 30 feet from and is substantially supported by mainland.

(2) "Mainland" means land above the line of mean lower low tide.

(3) "Pier" means a structure that extends more than 30 feet from mainland and is substantially supported by submerged land.

(4) "Submerged land" means land below the line of mean lower low tide.

(b) This section applies only to property that is located on the submerged land of one county and the mainland of another county.

(c) Notwithstanding any other provision of this chapter:

(1) a dock and tangible personal property permanently located on the dock are taxable by the county that taxes the mainland that substantially supports the dock; and

(2) a pier and tangible personal property permanently located on the pier are taxable by the county that taxes the

1 submerged land that substantially supports the pier.

2           SECTION 2. The change in law made by this Act applies only  
3 to ad valorem taxes imposed for a tax year that begins on or after  
4 the effective date of this Act.

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