

Amend CSSB 63 (house committee printing) by adding the following appropriately numbered SECTIONS to the bill and renumbering the SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. Section 11.27, Tax Code, is amended by amending Subsection (a) and adding Subsection (a-1) to read as follows:

(a) A person is entitled to an exemption from taxation of the amount of appraised value of real ~~[his]~~ property owned by the person that arises from the installation or construction on the property of a solar or wind-powered energy device that is primarily for production and distribution of energy for on-site use.

(a-1) A person is entitled to an exemption from taxation of the appraised value of a solar or wind-powered energy device owned by the person that is installed or constructed on real property and is primarily for production and distribution of energy for on-site use regardless of whether the person owns the real property on which the device is installed or constructed.

SECTION \_\_\_\_\_. The amendment made by this Act to Section 11.27, Tax Code, is a clarification of existing law and does not imply that existing law may be construed as inconsistent with the law as amended by this Act.