87R2910 SMH-D

By:  Zwiener H.B. No. 186

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of the portion of the appraised value of a person's property that is attributable to the installation in or on the property of certain water conservation systems.

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

SECTION 1.  Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.325 to read as follows:

Sec. 11.325.  WATER CONSERVATION SYSTEMS. (a) In this section, "graywater" has the meaning assigned by Section 341.039, Health and Safety Code.

(b)  A person is entitled to an exemption from taxation of the portion of the appraised value of the person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system.

SECTION 2.  This Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 3.  This Act takes effect January 1, 2022, but only if the constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system is approved by the voters. If that amendment is not approved by the voters, this Act has no effect.