

By: Zwiener

H.B. No. 186

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to an exemption from ad valorem taxation of the portion of  
3 the appraised value of a person's property that is attributable to  
4 the installation in or on the property of certain water  
5 conservation systems.

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

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

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

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

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

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