

1-1 By: Sanford, et al. (Senate Sponsor - Perry) H.B. No. 2535
 1-2 (In the Senate - Received from the House May 10, 2021;
 1-3 May 11, 2021, read first time and referred to Committee on Local
 1-4 Government; May 22, 2021, reported favorably by the following
 1-5 vote: Yeas 7, Nays 0; May 22, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Menéndez	X			
1-9 Eckhardt			X	
1-10 Gutierrez			X	
1-11 Hall	X			
1-12 Nichols	X			
1-13 Paxton	X			
1-14 Springer	X			
1-15 Zaffirini	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the appraisal for ad valorem tax purposes of real
 1-20 property that includes certain improvements used for the
 1-21 noncommercial production of food for personal consumption.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Section 23.014, Tax Code, is amended to read as
 1-24 follows:

1-25 Sec. 23.014. EXCLUSION OF PROPERTY AS REAL PROPERTY.
 1-26 Except as provided by Section 23.24(b), in determining the market
 1-27 value of real property, the chief appraiser shall analyze the
 1-28 effect on that value of, and exclude from that value the value of,
 1-29 any:

1-30 (1) tangible personal property, including trade
 1-31 fixtures;

1-32 (2) intangible personal property; ~~or~~

1-33 (3) chicken coops or rabbit pens used for the
 1-34 noncommercial production of food for personal consumption; or

1-35 (4) other property that is not subject to appraisal as
 1-36 real property.

1-37 SECTION 2. This Act applies only to the appraisal of
 1-38 property for a tax year beginning on or after the effective date of
 1-39 this Act.

1-40 SECTION 3. This Act takes effect January 1, 2022.

1-41 * * * * *