

By: Lucio III

H.B. No. 3811

A BILL TO BE ENTITLED

AN ACT

relating to ad valorem taxation.

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

SECTION 1. 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 2. Section 23.1241(a)(1), Tax Code, is amended to read as follows:

(1) "Dealer" means a person engaged in the business in this state of selling, leasing, or renting heavy equipment. The term includes a person who leases heavy equipment from another person. The term does not include a bank, savings bank, savings and loan association, credit union, or other finance company. In addition, for purposes of taxation of a person's inventory of heavy

1 equipment in a tax year, the term does not include a person who
2 renders the person's inventory of heavy equipment for taxation in
3 that tax year by filing a rendition statement or property report in
4 accordance with Chapter 22.

5 SECTION 3. This Act applies only to ad valorem taxes imposed
6 for a tax year beginning on or after the effective date of this Act.

7 SECTION 4. This Act takes effect January 1, 2022.