

By: Meza

H.B. No. 4060

A BILL TO BE ENTITLED

AN ACT

1
2 relating to eligibility for an exemption from ad valorem taxation
3 of a historic site.

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

5 SECTION 1. Section 11.24, Tax Code, is amended by adding
6 Subsection (c) to read as follows:

7 (c) In determining whether to grant an exemption under this
8 section, the governing body of a taxing unit may not consider
9 whether the property is owned by an individual, a corporation, or
10 any other type of entity and may not decline to grant an exemption
11 based on whether the property is owned by an individual, a
12 corporation, or any other type of entity.

13 SECTION 2. This Act takes effect September 1, 2021.