

By: Deshotel

H.B. No. 4460

A BILL TO BE ENTITLED

1 AN ACT

2 relating to certain requirements regarding the creation of
3 qualifying jobs for the purpose of eligibility for a limitation on
4 appraised value of property for ad valorem tax purposes under the
5 Texas Economic Development Act.

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

7 SECTION 1. Section 313.021, Tax Code, is amended by adding
8 Subdivision (6) to read as follows:

9 (6) "Registered apprenticeship" means an
10 apprenticeship offered in connection with an apprenticeship
11 program registered with the United States Department of Labor.

12 SECTION 2. Sections 313.025(a) and (f-1), Tax Code, are
13 amended to read as follows:

14 (a) The owner or lessee of, or the holder of another
15 possessory interest in, any qualified property described by Section
16 313.021(2)(A), (B), or (C) may apply to the governing body of the
17 school district in which the property is located for a limitation on
18 the appraised value for school district maintenance and operations
19 ad valorem tax purposes of the person's qualified property. An
20 application must be made on the form prescribed by the comptroller
21 and include the information required by the comptroller, and it
22 must be accompanied by:

23 (1) the application fee established by the governing
24 body of the school district;

1 (2) information sufficient to show that the real and
2 personal property identified in the application as qualified
3 property meets the applicable criteria established by Section
4 [313.021\(2\)](#); ~~and~~

5 (3) any information required by the comptroller for
6 the purposes of Section [313.026](#); and

7 (4) a list of each job that the applicant estimates
8 will be created in connection with the project, regardless of
9 whether the job is a qualifying job.

10 (f-1) Notwithstanding any other provision of this chapter
11 to the contrary, including Section [313.003\(2\)](#) or [313.004\(3\)\(A\)](#) or
12 (B)(iii), the governing body of a school district may agree to
13 consider a registered apprenticeship to be a qualifying job for
14 purposes of ~~waive~~ the new jobs creation requirement in Section
15 [313.021\(2\)\(A\)\(iv\)\(b\)](#) or [313.051\(b\)](#) and approve an application if
16 the governing body makes a finding that the jobs creation
17 requirement exceeds the industry standard for the number of
18 employees reasonably necessary for the operation of the facility of
19 the property owner that is described in the application.

20 SECTION 3. Section [313.0276](#), Tax Code, is amended by adding
21 Subsection (f-1) to read as follows:

22 (f-1) A registered apprenticeship is considered for
23 purposes of this section to be a qualifying job if the governing
24 body of the school district agrees to consider a registered
25 apprenticeship to be a qualifying job under Section [313.025\(f-1\)](#).

26 SECTION 4. Section [313.033](#), Tax Code, is amended to read as
27 follows:

1 Sec. 313.033. REPORT ON COMPLIANCE WITH JOB-CREATION
2 REQUIREMENTS. (a) Each recipient of a limitation on appraised value
3 under this chapter shall submit to the comptroller, the governing
4 body of the school district in which the property is located, and
5 the governing body of each municipality in which the property is
6 located, if applicable, an annual report on a form provided by the
7 comptroller that provides information sufficient to document the
8 number of qualifying jobs created.

9 (b) The recipient of a limitation on appraised value under
10 this chapter shall contract with an independent auditor to verify
11 the information submitted to the comptroller under this section.

12 (c) The governing body of a school district shall designate
13 a member of the governing body or an employee of the district to
14 review a report received under this section.

15 SECTION 5. (a) Sections 313.021, 313.025, and 313.0276, Tax
16 Code, as amended by this Act, apply only to an agreement entered
17 into under Chapter 313, Tax Code, pursuant to an application filed
18 under that chapter on or after the effective date of this Act. An
19 agreement entered into under that chapter pursuant to an
20 application filed before the effective date of this Act is governed
21 by the law in effect on the date the application was filed, and the
22 former law is continued in effect for that purpose.

23 (b) Section 313.033, Tax Code, as amended by this Act,
24 applies only to a report submitted on or after the effective date of
25 this Act. A report submitted before the effective date of this Act
26 is governed by the law in effect on the date the report was
27 submitted, and the former law is continued in effect for that

1 purpose.

2 SECTION 6. This Act takes effect September 1, 2021.