

By: Birdwell

S.B. No. 1256

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the eligibility of certain property for an ad valorem
3 tax abatement under the Property Redevelopment and Tax Abatement
4 Act if certain renewable energy devices are installed or
5 constructed on the property.

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

7 SECTION 1. Subchapter A, Chapter 312, Tax Code, is amended
8 by adding Section 312.0022 to read as follows:

9 Sec. 312.0022. PROHIBITION ON ABATEMENT OF TAXES ON
10 PROPERTY WITH CERTAIN RENEWABLE ENERGY DEVICES INSTALLED OR
11 CONSTRUCTED. (a) In this section:

12 (1) "Solar energy device" has the meaning assigned by
13 Section 11.27.

14 (2) "Wind-powered energy device" has the meaning
15 assigned by Section 11.27.

16 (b) Notwithstanding any other provision of this chapter, an
17 owner or lessee of a parcel of real property that is located wholly
18 or partly in a reinvestment zone may not receive an exemption from
19 taxation of any portion of the value of the parcel of real property
20 or of tangible personal property located on the parcel of real
21 property under a tax abatement agreement under this chapter that is
22 entered into on or after September 1, 2021, if, on or after that
23 date, a solar energy device or wind-powered energy device is
24 installed or constructed on the same parcel of real property. The

1 prohibition provided by this section applies regardless of whether
2 the solar energy device or wind-powered energy device is installed
3 or constructed at a location that is in the reinvestment zone.

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