

By: Blanco

S.B. No. 1906

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the purposes for which property must be used to be
3 eligible for ad valorem tax benefits under the Texas Economic
4 Development Act.

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

6 SECTION 1. Section 313.024(b), Tax Code, is amended to read
7 as follows:

8 (b) To be eligible for a limitation on appraised value under
9 this subchapter, the entity must use the property for:

- 10 (1) manufacturing;
- 11 (2) research and development;
- 12 (3) a clean coal project, as defined by Section 5.001,
13 Water Code;
- 14 (4) an advanced clean energy project, as defined by
15 Section 382.003, Health and Safety Code;
- 16 (5) renewable energy electric generation;
- 17 (6) electric power generation using integrated
18 gasification combined cycle technology;
- 19 (7) nuclear electric power generation;
- 20 (8) a computer center primarily used in connection
21 with one or more activities described by Subdivisions (1) through
22 (7) conducted by the entity; ~~or~~
- 23 (9) a Texas priority project;
- 24 (10) an administrative office; or

1 (11) a distribution warehouse.

2 SECTION 2. This Act takes effect immediately if it receives
3 a vote of two-thirds of all the members elected to each house, as
4 provided by Section 39, Article III, Texas Constitution. If this
5 Act does not receive the vote necessary for immediate effect, this
6 Act takes effect September 1, 2021.