

By: Guillen

H.B. No. 3653

A BILL TO BE ENTITLED

AN ACT

relating to the taxation of border security infrastructure.

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

SECTION 1. Chapter 11, Tax Code, is amended by adding Sec. 11.36 to read as follows:

Sec. 11.36. BORDER SECURITY INFRASTRUCTURE. (a) A person is entitled to an exemption from taxation of the amount of appraised value of real property owned by the person that arises from the installation or construction on the property of border security infrastructure.

(a-1) A person is entitled to an exemption from taxation of the appraised value of border security infrastructure that is installed or constructed on real property owned by the person.

(b) A person is entitled to an exemption from taxation of land that the person owns and that has been dedicated by recorded easement dedicating said land for the installation or construction of border security infrastructure.

(b-1) An exemption granted under this section terminates when the property ceases to have border security infrastructure installed or constructed on it, or when the property is no longer used for that purpose.

(c) The comptroller, with the assistance of the Texas Facilities Commission, or its successor, shall develop guidelines to assist local officials in the administration of this section.

1        (d) In this section: "border security infrastructure" means  
2 a wall, barrier, fence, wire, road, trench, technology, an  
3 apparatus, or an improvement designed or adapted to surveil or  
4 impede the movement of persons or objects crossing the Texas-Mexico  
5 border outside of land ports of entry and permanently or  
6 temporarily affixed by agreement with the government of the State  
7 of Texas or the government of the United States of America to  
8 property above or below ground located in a county bordering the  
9 United Mexican States.

10        SECTION 2. Section 11.43, Tax Code, is amended by amending  
11 Subsection (c) to read as follows:

12        Sec. 11.43. APPLICATION FOR EXEMPTION. (a) To receive an  
13 exemption, a person claiming the exemption, other than an exemption  
14 authorized by Section 11.11, 11.12, 11.14, 11.141, 11.145, 11.146,  
15 11.15, 11.16, 11.161, or 11.25, must apply for the exemption. To  
16 apply for an exemption, a person must file an exemption application  
17 form with the chief appraiser for each appraisal district in which  
18 the property subject to the claimed exemption has situs.

19        (b) Except as provided by Subsection (c) and by Sections  
20 11.184 and 11.437, a person required to apply for an exemption must  
21 apply each year the person claims entitlement to the exemption.

22        (c) An exemption provided by Section 11.13, 11.131, 11.132,  
23 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,  
24 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,  
25 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, ~~or~~ 11.35, or  
26 11.36, once allowed, need not be claimed in subsequent years, and  
27 except as otherwise provided by Subsection (e), the exemption

1 applies to the property until it changes ownership or the person's  
2 qualification for the exemption changes. However, except as  
3 provided by Subsection (r), the chief appraiser may require a  
4 person allowed one of the exemptions in a prior year to file a new  
5 application to confirm the person's current qualification for the  
6 exemption by delivering a written notice that a new application is  
7 required, accompanied by an appropriate application form, to the  
8 person previously allowed the exemption. If the person previously  
9 allowed the exemption is 65 years of age or older, the chief  
10 appraiser may not cancel the exemption due to the person's failure  
11 to file the new application unless the chief appraiser complies  
12 with the requirements of Subsection (q), if applicable.

13 Section 3. This Act takes effect September 1, 2023.