

1-1 By: Vasut, et al. (Senate Sponsor - Huffman) H.B. No. 2027
1-2 (In the Senate - Received from the House April 23, 2025;
1-3 April 24, 2025, read first time and referred to Committee on
1-4 Economic Development; May 14, 2025, reported favorably by the
1-5 following vote: Yeas 5, Nays 0; May 14, 2025, sent to printer.)

1-6 COMMITTEE VOTE

1-7	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the authority of the Brazoria County Commissioners
1-16 Court to execute tax abatement agreements for property within the
1-17 Port Freeport district.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 5002.203, Special District Local Laws
1-20 Code, is amended to read as follows:

1-21 Sec. 5002.203. DESIGNATION OF REINVESTMENT ZONE. (a)
1-22 Notwithstanding Subchapters ~~[Subchapter]~~ B and C, Chapter 312, Tax
1-23 Code, the district may submit a written request to the
1-24 commissioners court of a county in which a property owned by the
1-25 district is located for the commissioners court to designate the
1-26 property as a reinvestment zone ~~[or area]~~ for the purposes of
1-27 Chapter 312, Tax Code. The commissioners court may designate the
1-28 property as a reinvestment zone ~~[or area]~~ if the commissioners
1-29 court finds the criteria set forth in Section 312.202, Tax Code, are
1-30 met for the property as if a municipality in which the property is
1-31 located were creating the zone.

1-32 (b) The commissioners court may execute a tax abatement
1-33 agreement with the owner of a leasehold interest in tax-exempt real
1-34 property or property owned by the district located in a
1-35 reinvestment zone designated under this subchapter to exempt all or
1-36 a portion of the value of the leasehold interest in the real
1-37 property. The court may execute a tax abatement agreement with the
1-38 owners of tangible personal property or an improvement located on
1-39 tax-exempt real property or property owned by the district that is
1-40 located in a reinvestment zone designated under this subchapter to
1-41 exempt all or a portion of the value of the tangible personal
1-42 property or improvement located on the real property.

1-43 (c) The other terms of an agreement entered into under this
1-44 section are governed by Chapter 312, Tax Code.

1-45 SECTION 2. This Act takes effect immediately if it receives
1-46 a vote of two-thirds of all the members elected to each house, as
1-47 provided by Section 39, Article III, Texas Constitution. If this
1-48 Act does not receive the vote necessary for immediate effect, this
1-49 Act takes effect September 1, 2025.

1-50 * * * * *