

By: Gerdes, Curry, et al.

H.B. No. 3045

Substitute the following for H.B. No. 3045:

By: Capriglione

C.S.H.B. No. 3045

A BILL TO BE ENTITLED

1 AN ACT

2 relating to a franchise tax exemption for corporations operating a  
3 spaceport for certain national defense purposes.

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

5 SECTION 1. Subchapter B, Chapter 171, Tax Code, is amended  
6 by adding Section 171.089 to read as follows:

7 Sec. 171.089. EXEMPTION-SPACEPORT USED FOR NATIONAL  
8 DEFENSE PURPOSES. A corporation is exempted from the franchise tax  
9 if the corporation:

10 (1) is an operator of a spaceport authorized by the  
11 Federal Aviation Administration; and

12 (2) has a contract with the United States Department  
13 of Defense to provide spaceflight or launch services to that  
14 department.

15 SECTION 2. The change in law made by this Act applies only  
16 to a report originally due on or after the effective date of this  
17 Act.

18 SECTION 3. This Act takes effect September 1, 2025.