

By: Campbell, et al.  
(Frank)

S.B. No. 277

Substitute the following for S.B. No. 277:

By: Springer

C.S.S.B. No. 277

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of certain property for certain ad  
valorem tax incentives relating to wind-powered energy devices.

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

SECTION 1. Subchapter A, Chapter 312, Tax Code, is amended  
by adding Section 312.0021 to read as follows:

Sec. 312.0021. PROHIBITION ON ABATEMENT OF TAXES ON CERTAIN  
PROPERTY NEAR MILITARY AVIATION FACILITY. (a) In this section:

(1) "Military aviation facility" means a base,  
station, fort, or camp at which fixed wing aviation operations or  
training is conducted by the United States Air Force, the United  
States Air Force Reserve, the United States Army, the United States  
Army Reserve, the United States Navy, the United States Navy  
Reserve, the United States Marine Corps, the United States Marine  
Corps Reserve, the United States Coast Guard, the United States  
Coast Guard Reserve, or the Texas National Guard.

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

(b) Notwithstanding any other provision of this chapter, an  
owner or lessee of a parcel of real property that is located wholly  
or partly in a reinvestment zone may not receive an exemption from  
taxation of any portion of the value of the parcel of real property  
or of tangible personal property located on the parcel of real  
property under a tax abatement agreement under this chapter that is

1 entered into on or after September 1, 2017, including an agreement  
2 the approval of which is pending on that date, if, on or after  
3 September 1, 2017, a wind-powered energy device is installed or  
4 constructed on the same parcel of real property at a location that  
5 is within 25 nautical miles of the boundaries of a military aviation  
6 facility located in this state. The prohibition provided by this  
7 section applies regardless of whether the wind-powered energy  
8 device is installed or constructed at a location that is in the  
9 reinvestment zone.

10 SECTION 2. Section 313.024, Tax Code, is amended by adding  
11 Subsection (b-1) to read as follows:

12 (b-1) Notwithstanding any other provision of this  
13 subchapter, an owner of a parcel of land that is located wholly or  
14 partly in a reinvestment zone, a new building constructed on the  
15 parcel of land, a new improvement erected or affixed on the parcel  
16 of land, or tangible personal property placed in service in the  
17 building or improvement or on the parcel of land may not receive a  
18 limitation on appraised value under this subchapter for the parcel  
19 of land, building, improvement, or tangible personal property under  
20 an agreement under this subchapter that is entered into on or after  
21 September 1, 2017, including an agreement for the implementation of  
22 a limitation the application for which is pending on that date, if,  
23 on or after September 1, 2017, a wind-powered energy device is  
24 installed or constructed on the same parcel of land at a location  
25 that is within 25 nautical miles of the boundaries of a military  
26 aviation facility located in this state. The prohibition provided  
27 by this subsection applies regardless of whether the wind-powered

1 energy device is installed or constructed at a location that is in  
2 the reinvestment zone.

3 SECTION 3. Section 313.024(e), Tax Code, is amended by  
4 adding Subdivisions (8) and (9) to read as follows:

5 (8) "Military aviation facility" has the meaning  
6 assigned by Section 312.0021.

7 (9) "Wind-powered energy device" has the meaning  
8 assigned by Section 11.27.

9 SECTION 4. This Act takes effect September 1, 2017.