

1-1 By: Bell of Montgomery (Senate Sponsor - Paxton) H.B. No. 1526  
1-2 (In the Senate - Received from the House May 6, 2019;  
1-3 May 7, 2019, read first time and referred to Committee on Property  
1-4 Tax; May 17, 2019, reported favorably by the following vote:  
1-5 Yeas 4, Nays 0; May 17, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Paxton	X			
1-9 Creighton	X			
1-10 Hancock			X	
1-11 Hinojosa	X			
1-12				

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

1-15 relating to the treatment of a nursery stock weather protection  
1-16 unit as an implement of husbandry for ad valorem tax purposes.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 11.161, Tax Code, is amended to read as  
1-19 follows:

1-20 Sec. 11.161. IMPLEMENTS OF HUSBANDRY. (a) Machinery and  
1-21 equipment items that are used in the production of farm or ranch  
1-22 products or of timber, regardless of their primary design, are  
1-23 considered to be implements of husbandry and are exempt from ad  
1-24 valorem taxation.

1-25 (b) For purposes of Subsection (a), a nursery stock weather  
1-26 protection unit, as defined by Section 71.041, Agriculture Code, is  
1-27 considered to be an implement of husbandry.

1-28 SECTION 2. This Act applies only to an ad valorem tax year  
1-29 that begins on or after the effective date of this Act.

1-30 SECTION 3. This Act takes effect January 1, 2020.

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