

1-1 By: Campbell S.B. No. 1633
1-2 (In the Senate - Filed February 25, 2025; March 11, 2025,
1-3 read first time and referred to Committee on Local Government;
1-4 May 16, 2025, reported favorably by the following vote: Yeas 7,
1-5 Nays 0; May 16, 2025, sent to printer.)

1-6	COMMITTEE VOTE				
1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Middleton	X			
1-10	Cook	X			
1-11	Gutierrez	X			
1-12	Nichols	X			
1-13	Paxton	X			
1-14	West	X			

1-15 A BILL TO BE ENTITLED
1-16 AN ACT

1-17 relating to the authority of a county commissioners court to adopt
1-18 an exemption from ad valorem taxation by each taxing unit that taxes
1-19 the property of the portion of the appraised value of a person's
1-20 property that is attributable to the installation in or on the
1-21 property of certain water conservation systems.

1-22 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-23 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
1-24 adding Section 11.325 to read as follows:

1-25 Sec. 11.325. WATER CONSERVATION SYSTEMS. (a) In this
1-26 section, "graywater" has the meaning assigned by Section 341.039,
1-27 Health and Safety Code.

1-28 (b) The commissioners court of a county by order may adopt
1-29 an exemption from taxation of the portion of the appraised value of
1-30 a person's property that is attributable to the installation in or
1-31 on the property of a rainwater harvesting or graywater system. An
1-32 exemption adopted by a commissioners court under this section
1-33 applies to the taxation of property by each taxing unit that taxes
1-34 the property.

1-35 SECTION 2. This Act applies only to ad valorem taxes imposed
1-36 for a tax year beginning on or after the effective date of this Act.

1-37 SECTION 3. This Act takes effect January 1, 2026, but only
1-38 if the constitutional amendment to authorize the commissioners
1-39 court of a county to exempt from ad valorem taxation by each
1-40 political subdivision that taxes the property the portion of the
1-41 assessed value of a person's property that is attributable to the
1-42 installation in or on the property of a rainwater harvesting or
1-43 graywater system is approved by the voters. If that amendment is
1-44 not approved by the voters, this Act has no effect.

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