

AN ACT

relating to defense base development authorities.

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

SECTION 1. Section 2303.101, Government Code, is amended to read as follows:

Sec. 2303.101. QUALIFICATION FOR ENTERPRISE ZONE DESIGNATION. An area automatically qualifies for designation as an enterprise zone if the area is:

(1) a block group, as defined by the most recent federal decennial census available at the time of designation, in which at least 20 percent of the residents of the block group have an income at or below 100 percent of the federal poverty level;

(2) an area designated by the federal government as a renewal community, a federal empowerment zone, or a federal enterprise community, including any developable area approved by the federal agency responsible for making that designation; ~~or~~

(3) an area located in a distressed county; or

(4) an area inside the boundaries of a defense base development authority established under Chapter 379B, Local Government Code, that is immediately adjacent to five or more block groups described by Subdivision (1).

SECTION 2. Chapter 379B, Local Government Code, is amended by adding Section 379B.0091 to read as follows:

Sec. 379B.0091. DESIGNATION AS ENTERPRISE ZONE. An area

1 inside the boundaries of a defense base development authority  
2 established under this chapter that is immediately adjacent to five  
3 or more block groups, as defined by the most recent federal  
4 decennial census, in which at least 20 percent of the residents of  
5 the block group have an income at or below 100 percent of the  
6 federal poverty level, automatically qualifies as an enterprise  
7 zone as provided by Section 2303.101, Government Code.

8       SECTION 3. Section 379B.011, Local Government Code, is  
9 amended by adding Subsections (c), (d), and (e) to read as follows:

10       (c) A commercial aircraft to be used as an instrumentality  
11 of commerce that is under construction inside the authority is  
12 presumed to be in interstate, international, or foreign commerce  
13 and not located in this state for longer than a temporary period for  
14 purposes of Sections 11.01 and 21.02, Tax Code.

15       (d) Tangible personal property located inside the authority  
16 is presumed to be in interstate, international, or foreign commerce  
17 and not located in this state for longer than a temporary period for  
18 purposes of Sections 11.01 and 21.02, Tax Code, if the owner  
19 demonstrates to the chief appraiser for the appraisal district in  
20 which the authority is located that the owner intends to  
21 incorporate the property into or attach the property to a  
22 commercial aircraft described by Subsection (c).

23       (e) In this section, "commercial aircraft" means an  
24 aircraft under construction that is designed to be used as  
25 described by Section 21.05(e), Tax Code.

26       SECTION 4. The change in law made by Section 3 of this Act  
27 applies only to ad valorem taxes imposed for a tax year beginning on

1 or after January 1, 2014.

2 SECTION 5. (a) Except as provided by Subsection (b) of this  
3 section:

4 (1) this Act takes effect immediately if it receives a  
5 vote of two-thirds of all the members elected to each house, as  
6 provided by Section 39, Article III, Texas Constitution; and

7 (2) if this Act does not receive the vote necessary for  
8 immediate effect, this Act takes effect September 1, 2013.

9 (b) Section 379B.011, Local Government Code, as amended by  
10 this Act, takes effect January 1, 2014.

H.B. No. 3063

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President of the Senate

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Speaker of the House

I certify that H.B. No. 3063 was passed by the House on May 2, 2013, by the following vote: Yeas 146, Nays 1, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 3063 on May 24, 2013, by the following vote: Yeas 142, Nays 2, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 3063 was passed by the Senate, with amendments, on May 22, 2013, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor