

By: Lucio

S.B. No. 1379

A BILL TO BE ENTITLED

AN ACT

relating to an exemption from ad valorem taxation of structures used primarily to store implements of husbandry.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.162 to read as follows:

Sec. 11.162. STRUCTURES USED TO STORE IMPLEMENTS OF HUSBANDRY. A structure used primarily to store implements of husbandry as described by Section 11.161 is exempt from ad valorem taxation.

SECTION 2. Section 11.43(c), Tax Code, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.131, 11.132, 11.162, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j), or (j-1), 11.231, 11.254, 11.271, 11.29, 11.30, 11.31, or 11.315, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm the person's current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person

1 previously allowed the exemption.

2 SECTION 3. This Act applies only to an ad valorem tax year
3 that begins on or after the effective date of this Act.

4 SECTION 4. This Act takes effect January 1, 2016, but only
5 if the constitutional amendment proposed by the 84th Legislature,
6 Regular Session, 2015, authorizing the legislature to exempt from
7 ad valorem taxation structures used to store certain implements of
8 husbandry is approved by the voters. If that constitutional
9 amendment is not approved by the voters, this Act has no effect.