

85R2331 SMH-D

By: Isaac

H.B. No. 1334

A BILL TO BE ENTITLED

AN ACT

relating to a local option exemption from ad valorem taxation of the portion of the appraised value of a person's property that is attributable to the installation on the property of a rainwater harvesting system.

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

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

Sec. 11.325. RAINWATER HARVESTING SYSTEMS. The governing body of a taxing unit by official action of the governing body adopted in the manner required by law for official actions may exempt from taxation the portion of the appraised value of property that is attributable to the installation on the property of a rainwater harvesting system.

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

SECTION 3. This Act takes effect January 1, 2018.