

BILL ANALYSIS

H.B. 1526
By: Bell, Cecil
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Nursery stock weather protection units, or hoop houses, are a critical implement of husbandry necessary for overwintering of nursery stock and are recognized as such in statute and the Texas Constitution. But it has been suggested that further clarification is needed to ensure that these units are exempted from property taxation by appraisal districts. H.B. 1526 seeks to provide this clarification by establishing that for purposes of the property tax exemption for implements of husbandry a nursery stock weather protection unit is considered to be an implement of husbandry.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 1526 amends the Tax Code to establish that for purposes of the property tax exemption for implements of husbandry a nursery stock weather protection unit is considered to be an implement of husbandry.

EFFECTIVE DATE

January 1, 2020.