

## **BILL ANALYSIS**

H.B. 827  
By: Rose  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

The preservation of historic sites enhances the lives of citizens, promotes community, educates children, and attracts visitors who contribute to the economy of the communities that protect these resources. It has been suggested that historic preservation tax exemptions are especially important to the communities across Texas that have demonstrated a commitment to the preservation, protection, and management of these historic resources. H.B. 827 seeks to further preserve historic sites in Texas by providing for a property tax exemption for improvements necessary to support the continued use or existence of a historic site.

### **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. 827 amends the Tax Code to authorize the governing body of a taxing unit by official action to exempt from property taxes part or all of the assessed value of an improvement that is economically or physically necessary to support the continued use or existence of a structure or archeological site receiving a historic site property tax exemption and the land necessary for access to and use of the improvement if the improvement meets certain criteria.

### **EFFECTIVE DATE**

January 1, 2020.