

BILL ANALYSIS

Senate Research Center
86R4674 JES-D

H.B. 1526
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Property Tax
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

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.

H.B. 1526 amends current law relating to the treatment of a nursery stock weather protection unit as an implement of husbandry for ad valorem tax purposes.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.161, Tax Code, as follows:

Sec. 11.161. IMPLEMENTS OF HUSBANDRY. (a) Creates this subsection from existing text and makes no further changes.

(b) Provides that, for purposes of Subsection (a) (relating to certain implements of husbandry being exempt from ad valorem taxation), a nursery stock weather protection unit, as defined by Section 71.041 (Definitions), Agriculture Code, is considered to be an implement of husbandry.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: January 1, 2020.