

BILL ANALYSIS

S.B. 1305
By: Nichols
Energy Resources
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that county energy transportation reinvestment zones have created unequal taxation of properties within the zones. S.B. 1305 seeks to address this issue by repealing provisions relating to such zones.

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

S.B. 1305 repeals Transportation Code provisions relating to a county energy transportation reinvestment zone and its advisory board and amends the Transportation Code to make conforming changes.

S.B. 1305 establishes that the repeal by the bill of provisions relating to a county energy transportation reinvestment zone does not affect the amount of any tax rate calculation relating to the assessment of property tax for the 2018 tax year or a subsequent tax year pertaining to a county that imposes taxes on property that for the 2017 tax year was located in a county energy transportation reinvestment zone.

S.B. 1305 repeals the following provisions of the Transportation Code:

- Section 222.1071
- Section 222.1072
- Section 222.110(i)

EFFECTIVE DATE

December 31, 2017.