

**SUBJECT:** Expanding information required in certain report of ch. 312 agreements

**COMMITTEE:** Ways and Means — favorable, without amendment

**VOTE:** 9 ayes — Meyer, Thierry, Button, Cole, Guerra, Murphy, Noble, Rodriguez, Shine

0 nays

2 absent — Martinez Fischer, Sanford

**SENATE VOTE:** On final passage, April 19 — 31-0, on Local and Uncontested Calendar

**WITNESSES:** None

**BACKGROUND:** Tax Code sec. 312.005 requires the comptroller to maintain a central registry of reinvestment zones and property tax abatement agreements executed under ch. 312. The chief appraiser of each appraisal district that has designated a reinvestment zone or executed a ch. 312 agreement must deliver a report to the comptroller containing certain information regarding the zone or agreement.

**DIGEST:** SB 1257 would expand the information that the chief appraiser of an appraisal district that executed a property tax abatement agreement under Tax Code ch. 312 was required to report to the comptroller for purposes of maintaining a central registry. The chief appraiser would have to include in the report the kind, number, and location of all proposed property improvements for each agreement.

The bill would take effect September 1, 2021.

**SUPPORTERS SAY:** SB 1257 would increase transparency within the central database of reinvestment zones and ch. 312 agreements maintained by the comptroller by expanding the information appraisal districts were required to report. Currently, appraisal districts that enter into property tax abatement agreements under Tax Code ch. 312 must report certain information about

the agreements as a whole but not specific information about individual agreements. The bill would provide more specific information to the comptroller by requiring districts to also report the kind, number, and location of all proposed property improvements for each agreement. This would allow the comptroller to more easily compile information related to property use for categorization and record keeping.

CRITICS  
SAY:

No concerns identified.