(A) land:
   (i) that is located in an area designated as a reinvestment zone under Chapter 311 or 312 or as an enterprise zone under Chapter 2303, Government Code;
   (ii) on which a person proposes to construct a new building or erect or affix a new improvement that does not exist before the date the person applies for a limitation on appraised value under this subchapter;
   (iii) that is not subject to a tax abatement agreement entered into by a school district under Chapter 312; and
   (iv) on which, in connection with the new building or new improvement described by Subparagraph (ii), the owner or lessee of, or the holder of another possessory interest in, the land proposes to:
      (a) make a qualified investment in an amount equal to at least the minimum amount required by Section 313.023; and
      (b) create at least 25 new jobs;
(B) the new building or other new improvement described by Paragraph (A)(ii); and
(C) tangible personal property [that]:
   (i) that is not subject to a tax abatement agreement entered into by a school district under Chapter 312; [and]
   (ii) for which a sales and use tax refund is not claimed under Section 151.3186; and
   (iii) except for new equipment described in Section 151.318(q) or (q-1), that is first placed in service in the new building or in or on the new improvement described by Paragraph (A)(ii), or on the land on which that new building or new improvement is located, if the personal property is ancillary and necessary to the business conducted in that new building or in or on that new improvement.

SECTION 3. The change in law made by this Act does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this Act had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.

SECTION 4. This Act takes effect September 1, 2013.
Passed by the House on May 7, 2013: Yeas 130, Nays 0, 4 present, not voting; passed by the Senate on May 21, 2013: Yeas 31, Nays 0.
Approved June 14, 2013.
Effective September 1, 2013.
Chapter 1273, § 1

83rd Legislature—Regular Session

(e) The additional fee shall be collected for a vehicle when other fees imposed under this chapter are collected. The fee revenue collected shall be sent to a regional mobility authority located in the county to fund long-term transportation projects in the county.

Section 2. Section 502.402, Transportation Code, as amended by this Act, applies only to the fee for a registration period beginning on or after the effective date of this Act. A fee for a registration period beginning before the effective date of this Act is governed by the law in effect when the registration period began, and the former law is continued in effect for that purpose.

Section 3. This Act takes effect September 1, 2013.

Passed by the House on May 2, 2013: Yeas 144, Nays 3, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 1198 on May 23, 2013: Yeas 134, Nays 7, 2 present, not voting; passed by the Senate, with amendments, on May 21, 2013: Yeas 20, Nays 11.

Approved June 14, 2013.

Effective September 1, 2013.

CHAPTER 1274

H.B. No. 1223

AN ACT
relating to the temporary exemption of certain tangible personal property related to data centers from the sales and use tax.

Be it enacted by the Legislature of the State of Texas:

Section 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.359 to read as follows:

Sec. 151.359. PROPERTY USED IN CERTAIN DATA CENTERS; TEMPORARY EXEMPTION. (a) In this section:

(1) "County average weekly wage" means the average weekly wage in a county for all jobs during the most recent four quarterly periods for which data is available, as computed by the Texas Workforce Commission, at the time a data center creates a job used to qualify under this section.

(2) "Data center" means at least 100,000 square feet of space in a single building or portion of a single building, which space:

(A) is located in this state;

(B) is specifically constructed or refurbished and actually used primarily to house servers and related equipment and support staff for the processing, storage, and distribution of data;

(C) is used by a single qualifying occupant for the processing, storage, and distribution of data;

(D) is not used primarily by a telecommunications provider to place tangible personal property that is used to deliver telecommunications services; and

(E) has an uninterruptible power source, generator backup power, a sophisticated fire suppression and prevention system, and enhanced physical security that includes restricted access, video surveillance, and electronic systems.

(3) "Permanent job" means an employment position that will exist for at least five years after the date the job is created.

(4) "Qualifying data center" means a data center that meets the qualifications prescribed by Subsection (d).

(5) "Qualifying job" means a full-time, permanent job that pays at least 120 percent of the county average weekly wage in the county in which the job is based.