

BILL ANALYSIS

Senate Research Center

S.B. 1710
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Intergovernmental Relations
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DIGEST AND PURPOSE

Currently, if a municipality enters into certain property tax abatement agreements with the owner of property located in its taxing jurisdiction, the governing body of each other taxing unit in which the property is located is eligible to enter into tax abatement agreements with the property owner. However, these subsequent tax abatement agreements must be entered within 90 days of the date the municipal agreement was executed. This 90-day limit may impede another taxing unit's ability to enter a tax abatement agreement. As proposed, S.B. 1710 removes the 90-day time limit for other taxing units to enter an agreement and clarifies what law governs the execution, duration, and other terms of an agreement made under Section 312.206 (a), Tax Code.

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 Chapter 312.206(a), Tax Code, to remove a deadline for a governing body and a property owner to execute a written tax abatement agreement. Provides that the execution, duration, and other terms of an agreement made under this section are governed by the provisions of Sections 312.204, 312.205, and 312.211 applicable to a municipality. Deletes text regarding the applicability of Section 312.205 to a certain agreement.

SECTION 2. Effective date: September 1, 2001.