

BILL ANALYSIS

Senate Research Center
78R486 SMH-D

H.B. 179
By: Ellis (Ellis)
Finance
5/23/2003
Engrossed

DIGEST AND PURPOSE

Current Texas law allows for county fair associations to be granted an ad valorem tax exemption. Associations are required to apply for the exemption yearly. H.B. 179 includes county fair associations in the list of exemptions in Section 11.43(c), Tax Code, so that those associations are not required to apply for exemptions in subsequent years.

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 11.43(c), Tax Code, to include a reference to Section 11.23(h) or (j), rather than Section 11.23(j), in existing text relating to the qualification of a county fair association for an ad valorem tax exemption.

SECTION 2. Effective date: January 1, 2004.