

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	SB 2026
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Author:	Sen. Weaver
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Bill Analysis

SB 2026 creates an ad valorem tax credit for a property owner subject to the government of a county, city, or municipality that follows a policy, pattern, or practice of declining to enforce existing laws, ordinances, or other regulations against illegal camping, obstruction of public thoroughfares, loitering, panhandling, public urination or defecation, or public consumption of alcoholic beverages or illegal substances, or if the local government maintains a public nuisance involving camping, loitering, and pollution. To qualify for the credit, the owner's property value must be reduced by such policies and the owner must incur expenses to mitigate the effects on the private real property. The amount of the credit shall be equal to the reduction in fair cash value of the real property or the expenses incurred to mitigate the effects on the private property. The county, city, or municipality for which a credit is claimed shall have funds withheld by the county treasurer to pay for the credit. The credit may be carried forward for 10 years.

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