

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 2057</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>3224</b>
<b>Author:</b>	<b>Sen. Frix</b>
<b>Date:</b>	<b>01/27/2026</b>

**Bill Analysis**

SB 2057 defines “business assets” as they relate to ad valorem taxation. The measure defines such assets as the nonresidential personal property of a taxpayer, excluding the personal property of an agricultural operation. The measure provides business assets shall be subject to ad valorem taxation.

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