

House File 2757

H-8365

1 Amend House File 2757 as follows:

2 1. Page 1, by striking lines 3 through 18 and inserting:

3 <NEW SUBSECTION. 111. a. (1) The sales price of tangible
4 personal property or specified digital products sold to or of
5 services furnished to a nuclear electric generation facility on
6 or after January 1, 2026.

7 (2) The tangible personal property, specified digital
8 products, and services furnished shall be directly and
9 primarily used before, during, or after the site preparation,
10 construction, reconstruction, replacement, alteration, repair,
11 safe storage, maintenance, or restarting after decommissioning
12 of the nuclear electric generation facility.

13 b. The exemption under this section does not apply to motor
14 vehicles subject to registration under chapter 321.>

15 2. Page 1, after line 26 by inserting:

16 <f. A nuclear electric generation facility that does not
17 commence or restart commercial operation within twelve and
18 one-half years of the later of the issuance of the certificate
19 of public convenience, use, and necessity under chapter 476A
20 for the applicable unit of the facility or the placement
21 of the first safety-related concrete for such unit shall
22 repay the entire amount of the sales and use tax exemptions
23 the nuclear electric generation facility claimed under this
24 subsection and refunds claimed under section 423.4, subsection
25 1, and the entire amount of sales and use tax exemptions that
26 contractors, subcontractors, and builders claimed for building
27 materials, supplies, equipment, and services in the performance
28 of a written construction contract with the nuclear electric
29 generation facility under subsection 80. Any repayment shall
30 be considered a tax payment due and payable to the department
31 by the nuclear electric generation facility, and the failure to
32 make the repayment may be treated by the department in the same
33 manner as a failure to pay the tax shown due, or required to be
34 shown due, with the filing of a return or deposit form.

35 g. (1) A nuclear electric generation facility is eligible

1 to receive an exemption under this subsection until the earlier
2 of one year from the date of delivering notification to the
3 applicable regional transmission operators that commercial
4 operation has been achieved or June 30, 2051.

5 (2) Within thirty days of delivering notification in
6 subparagraph (1), the nuclear electric generation facility
7 shall notify the department of the date notification was
8 delivered under subparagraph (1) in a manner prescribed by the
9 director.>

10 3. Page 1, by striking lines 27 and 28 and inserting:

11 <h. As used in this subsection:

12 (1) "*Nuclear electric generation facility*" means a facility
13 commencing or restarting>

14 4. Page 1, line 29, after <operations> by inserting <of at
15 least one unit of the facility>

16 5. Page 2, line 4, by striking <(1)> and inserting <(a)>

17 6. Page 2, line 10, by striking <(2)> and inserting <(b)>

18 7. Page 2, line 15, by striking <(3)> and inserting <(c)>

19 8. Page 2, line 19, by striking <(4)> and inserting <(d)>

20 9. Page 2, line 23, by striking <(5)> and inserting <(e)>

21 10. Page 2, line 25, by striking <(6)> and inserting <(f)>

22 11. Page 2, line 30, by striking <(a)> and inserting <(i)>

23 12. Page 2, line 33, by striking <(b)> and inserting <(ii)>

24 13. Page 3, line 1, by striking <(7)> and inserting <(g)>

25 14. Page 3, line 4, by striking <(8)> and inserting <(h)>

26 15. Page 3, line 8, by striking <(9)> and inserting <(i)>

27 16. Page 3, after line 12 by inserting:

28 <(2) "*Site preparation activities*" means the same as defined
29 in subsection 95, paragraph "f".

30 i. This subsection is repealed on July 1, 2051.

31 Sec. _____. Section 423.4, subsection 1, paragraph a, Code
32 2026, is amended by adding the following new subparagraph:

33 NEW SUBPARAGRAPH. (11) A nuclear electric generation
34 facility as defined in section 423.3, subsection 111.>

35 17. Page 3, line 14, by striking <2025> and inserting <2026>

1 18. Title page, line 1, after <exemptions> by inserting <and
2 refunds>

3 19. By renumbering as necessary.

YOUNG of Dallas

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