

1-1 By: Campbell S.B. No. 2526
 1-2 (In the Senate - Filed March 10, 2023; March 23, 2023, read
 1-3 first time and referred to Committee on Local Government;
 1-4 May 11, 2023, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 9, Nays 0; May 11, 2023,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			

1-18 COMMITTEE SUBSTITUTE FOR S.B. No. 2526 By: Springer

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to the appraisal for ad valorem tax purposes of real
 1-22 property used as a municipal solid waste facility or the buffer zone
 1-23 of such a facility.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by
 1-26 adding Section 23.27 to read as follows:

1-27 Sec. 23.27. MUNICIPAL SOLID WASTE FACILITY PROPERTY. (a)

1-28 In this section:

1-29 (1) "Buffer zone" means a zone free of municipal solid
 1-30 waste processing and disposal activities within and adjacent to the
 1-31 boundary of a municipal solid waste facility on property owned or
 1-32 controlled by the owner or operator of the facility.

1-33 (2) "Municipal solid waste facility" means all
 1-34 contiguous land, structures, other appurtenances, and improvements
 1-35 on the land used for processing, storing, or disposing of solid
 1-36 waste. A facility may be publicly or privately owned and may
 1-37 consist of several processing, storage, or disposal operational
 1-38 units, including one or more landfills, surface impoundments, or
 1-39 combinations of landfills and surface impoundments.

1-40 (b) The chief appraiser shall use the market data comparison
 1-41 method of appraisal to determine the market value of real property
 1-42 that is:

1-43 (1) being used as a municipal solid waste facility or
 1-44 the buffer zone of such a facility; or

1-45 (2) surrounded by the buffer zone of a municipal solid
 1-46 waste facility.

1-47 (c) In determining the market value of property described by
 1-48 Subsection (b), the chief appraiser shall take into account the
 1-49 dollar amount of the most recent closure cost estimate for the
 1-50 municipal solid waste facility prepared by the owner or operator of
 1-51 the facility pursuant to rules adopted and procedures developed by
 1-52 the Texas Commission on Environmental Quality.

1-53 (d) For purposes of this section, the chief appraiser may
 1-54 require a property owner to submit to the chief appraiser a copy of
 1-55 the most recent closure cost estimate for the municipal solid waste
 1-56 facility for which the property is being used.

1-57 SECTION 2. This Act applies only to an ad valorem tax year
 1-58 that begins on or after the effective date of this Act.

1-59 SECTION 3. This Act takes effect January 1, 2024.

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