

By: Edwards, et al.

H.B. No. 3206

A BILL TO BE ENTITLED

AN ACT

relating to the implementation of the exemption from ad valorem
taxation for pollution control property.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.31, Tax Code, is amended by adding
Subsections (g-1) and (n) to read as follows:

(g-1) The standards and methods for making a determination
under this section that are established in the rules adopted under
Subsection (g) apply uniformly to all applications for
determinations under this section, including applications relating
to facilities, devices, or methods for the control of air, water, or
land pollution included on a list adopted by the Texas Commission on
Environmental Quality under Subsection (k).

(n) The Texas Commission on Environmental Quality shall
establish a permanent advisory committee consisting of
representatives of industry, appraisal districts, taxing units,
and environmental groups, as well as members who are not
representatives of any of those entities but have substantial
technical expertise in pollution control technology and
environmental engineering, to advise the commission regarding the
implementation of this section. Chapter 2110, Government Code,
does not apply to the size, composition, or duration of the advisory
committee.

SECTION 2. As soon as practicable after the effective date

1 of this Act, the Texas Commission on Environmental Quality shall
2 appoint the initial members of the advisory committee under Section
3 11.31(n), Tax Code, as added by this Act.

4 SECTION 3. (a) The change in law made by this Act applies
5 only to a determination under Section 11.31, Tax Code:

6 (1) issued before the effective date of this Act that
7 is not final as of the effective date of this Act or issued on or
8 after the effective date of this Act; and

9 (2) the application for which:

10 (A) was filed before the effective date of this
11 Act but not before January 1, 2009; or

12 (B) is filed on or after the effective date of
13 this Act.

14 (b) A determination under Section 11.31, Tax Code, that is
15 final as of the effective date of this Act or the application for
16 which was filed before January 1, 2009, is governed by the law as it
17 existed immediately before the effective date of this Act, and that
18 law is continued in effect for that purpose.

19 SECTION 4. This Act applies only to ad valorem taxes imposed
20 for a tax year beginning on or after the effective date of this Act.

21 SECTION 5. This Act takes effect September 1, 2009.