

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.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 3206 was passed by the House on May 15, 2009, by the following vote: Yeas 140, Nays 0, 1 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 3206 was passed by the Senate on May 27, 2009, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor