

1-1 By: Edwards, et al. (Senate Sponsor - Ellis) H.B. No. 3206
1-2 (In the Senate - Received from the House May 18, 2009;
1-3 May 19, 2009, read first time and referred to Committee on Finance;
1-4 May 23, 2009, reported favorably by the following vote: Yeas 11,
1-5 Nays 0; May 23, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the implementation of the exemption from ad valorem
1-9 taxation for pollution control property.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Section 11.31, Tax Code, is amended by adding
1-12 Subsections (g-1) and (n) to read as follows:

1-13 (g-1) The standards and methods for making a determination
1-14 under this section that are established in the rules adopted under
1-15 Subsection (g) apply uniformly to all applications for
1-16 determinations under this section, including applications relating
1-17 to facilities, devices, or methods for the control of air, water, or
1-18 land pollution included on a list adopted by the Texas Commission on
1-19 Environmental Quality under Subsection (k).

1-20 (n) The Texas Commission on Environmental Quality shall
1-21 establish a permanent advisory committee consisting of
1-22 representatives of industry, appraisal districts, taxing units,
1-23 and environmental groups, as well as members who are not
1-24 representatives of any of those entities but have substantial
1-25 technical expertise in pollution control technology and
1-26 environmental engineering, to advise the commission regarding the
1-27 implementation of this section. Chapter 2110, Government Code,
1-28 does not apply to the size, composition, or duration of the advisory
1-29 committee.

1-30 SECTION 2. As soon as practicable after the effective date
1-31 of this Act, the Texas Commission on Environmental Quality shall
1-32 appoint the initial members of the advisory committee under Section
1-33 11.31(n), Tax Code, as added by this Act.

1-34 SECTION 3. (a) The change in law made by this Act applies
1-35 only to a determination under Section 11.31, Tax Code:

1-36 (1) issued before the effective date of this Act that
1-37 is not final as of the effective date of this Act or issued on or
1-38 after the effective date of this Act; and

1-39 (2) the application for which:

1-40 (A) was filed before the effective date of this
1-41 Act but not before January 1, 2009; or

1-42 (B) is filed on or after the effective date of
1-43 this Act.

1-44 (b) A determination under Section 11.31, Tax Code, that is
1-45 final as of the effective date of this Act or the application for
1-46 which was filed before January 1, 2009, is governed by the law as it
1-47 existed immediately before the effective date of this Act, and that
1-48 law is continued in effect for that purpose.

1-49 SECTION 4. This Act applies only to ad valorem taxes imposed
1-50 for a tax year beginning on or after the effective date of this Act.

1-51 SECTION 5. This Act takes effect September 1, 2009.

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