

By: Wentworth

S.B. No. 2471

A BILL TO BE ENTITLED

AN ACT

1
2 relating to certain exemptions from ad valorem taxes imposed by the
3 Cow Creek Groundwater Conservation District.

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

5 SECTION 1. Sections 3.0111(f) and (h), Chapter 966, Acts of
6 the 77th Legislature, Regular Session, 2001, are amended to read as
7 follows:

8 (f) The district may adopt rules providing for granting
9 exemptions [~~shall grant an exemption or other relief~~] from ad
10 valorem taxes on property on which a water conservation initiative
11 has been implemented as provided by Section 11.32, Tax Code. [~~The~~
12 ~~district shall adopt rules to implement this Subsection. A retail~~
13 ~~public utility shall receive the same exemption or relief from ad~~
14 ~~valorem taxes on property as any other customer of the district~~
15 ~~would receive.~~]

16 (h) The total amount of the exemption [~~or other relief~~] from
17 ad valorem taxes may not exceed one-half of the tax imposed [~~levied~~]
18 by the district.

19 SECTION 2. Sections 11(f) and (i), Chapter 1349, Acts of the
20 77th Legislature, Regular Session, 2001, are amended to read as
21 follows:

22 (f) The district may [~~shall~~] adopt rules providing for
23 granting exemptions from ad valorem taxes on property on which a
24 water conservation initiative has been implemented as provided by

1 [~~. The rules adopted by the district must be consistent with the~~
2 ~~rules adopted by the comptroller to implement]~~ Section 11.32, Tax
3 Code.

4 (i) The total amount of the exemption from ad valorem taxes
5 may [~~shall~~] not exceed one-half of the tax imposed by the district.

6 SECTION 3. The following laws are repealed:

7 (1) Section 3.0111(g), Chapter 966, Acts of the 77th
8 Legislature, Regular Session, 2001; and

9 (2) Sections 11(g) and (h), Chapter 1349, Acts of the
10 77th Legislature, Regular Session, 2001.

11 SECTION 4. The changes in law made by this Act apply only to
12 ad valorem taxes imposed by the Cow Creek Groundwater Conservation
13 District for a tax year beginning on or after January 1, 2010.

14 SECTION 5. (a) The legal notice of the intention to
15 introduce this Act, setting forth the general substance of this
16 Act, has been published as provided by law, and the notice and a
17 copy of this Act have been furnished to all persons, agencies,
18 officials, or entities to which they are required to be furnished
19 under Section 59, Article XVI, Texas Constitution, and Chapter 313,
20 Government Code.

21 (b) The governor, one of the required recipients, has
22 submitted the notice and Act to the Texas Commission on
23 Environmental Quality.

24 (c) The Texas Commission on Environmental Quality has filed
25 its recommendations relating to this Act with the governor, the
26 lieutenant governor, and the speaker of the house of
27 representatives within the required time.

1 (d) All requirements of the constitution and laws of this
2 state and the rules and procedures of the legislature with respect
3 to the notice, introduction, and passage of this Act are fulfilled
4 and accomplished.

5 SECTION 6. This Act takes effect immediately if it receives
6 a vote of two-thirds of all the members elected to each house, as
7 provided by Section 39, Article III, Texas Constitution. If this
8 Act does not receive the vote necessary for immediate effect, this
9 Act takes effect September 1, 2009.