

1-1 By: Wentworth S.B. No. 2471
1-2 (In the Senate - Filed March 26, 2009; March 31, 2009, read
1-3 first time and referred to Committee on Natural Resources;
1-4 April 22, 2009, reported favorably by the following vote: Yeas 8,
1-5 Nays 0; April 22, 2009, sent to printer.)

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

1-8 relating to certain exemptions from ad valorem taxes imposed by the
1-9 Cow Creek Groundwater Conservation District.

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

1-11 SECTION 1. Subsections (f) and (h), Section 3.0111, Chapter
1-12 966, Acts of the 77th Legislature, Regular Session, 2001, are
1-13 amended to read as follows:

1-14 (f) The district may adopt rules providing for granting
1-15 exemptions [~~shall grant an exemption or other relief~~] from ad
1-16 valorem taxes on property on which a water conservation initiative
1-17 has been implemented as provided by Section 11.32, Tax Code. [~~The~~
1-18 ~~district shall adopt rules to implement this subsection. A retail~~
1-19 ~~public utility shall receive the same exemption or relief from ad~~
1-20 ~~valorem taxes on property as any other customer of the district~~
1-21 ~~would receive.~~]

1-22 (h) The total amount of the exemption [~~or other relief~~] from
1-23 ad valorem taxes may not exceed one-half of the tax imposed [~~levied~~]
1-24 by the district.

1-25 SECTION 2. Subsections (f) and (i), Section 11, Chapter
1-26 1349, Acts of the 77th Legislature, Regular Session, 2001, are
1-27 amended to read as follows:

1-28 (f) The district may [~~shall~~] adopt rules providing for
1-29 granting exemptions from ad valorem taxes on property on which a
1-30 water conservation initiative has been implemented as provided by
1-31 [~~. The rules adopted by the district must be consistent with the~~
1-32 ~~rules adopted by the comptroller to implement~~] Section 11.32, Tax
1-33 Code.

1-34 (i) The total amount of the exemption from ad valorem taxes
1-35 may [~~shall~~] not exceed one-half of the tax imposed by the district.

1-36 SECTION 3. The following laws are repealed:

1-37 (1) Subsection (g), Section 3.0111, Chapter 966, Acts
1-38 of the 77th Legislature, Regular Session, 2001; and

1-39 (2) Subsections (g) and (h), Section 11, Chapter 1349,
1-40 Acts of the 77th Legislature, Regular Session, 2001.

1-41 SECTION 4. The changes in law made by this Act apply only to
1-42 ad valorem taxes imposed by the Cow Creek Groundwater Conservation
1-43 District for a tax year beginning on or after January 1, 2010.

1-44 SECTION 5. (a) The legal notice of the intention to
1-45 introduce this Act, setting forth the general substance of this
1-46 Act, has been published as provided by law, and the notice and a
1-47 copy of this Act have been furnished to all persons, agencies,
1-48 officials, or entities to which they are required to be furnished
1-49 under Section 59, Article XVI, Texas Constitution, and Chapter 313,
1-50 Government Code.

1-51 (b) The governor, one of the required recipients, has
1-52 submitted the notice and Act to the Texas Commission on
1-53 Environmental Quality.

1-54 (c) The Texas Commission on Environmental Quality has filed
1-55 its recommendations relating to this Act with the governor, the
1-56 lieutenant governor, and the speaker of the house of
1-57 representatives within the required time.

1-58 (d) All requirements of the constitution and laws of this
1-59 state and the rules and procedures of the legislature with respect
1-60 to the notice, introduction, and passage of this Act are fulfilled
1-61 and accomplished.

1-62 SECTION 6. This Act takes effect immediately if it receives
1-63 a vote of two-thirds of all the members elected to each house, as
1-64 provided by Section 39, Article III, Texas Constitution. If this

2-1 Act does not receive the vote necessary for immediate effect, this
2-2 Act takes effect September 1, 2009.

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