

BILL ANALYSIS

H.B. 2280
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

A constitutional amendment was passed in the 1990s exempting certain pollution control property and equipment from property taxation, with the intent of ensuring that capital expenditures undertaken to comply with environmental rules did not increase a facility's property taxes. The Texas Commission on Environmental Quality (TCEQ) established a permanent advisory committee to advise TCEQ regarding the implementation of this exemption program. H.B. 2280 seeks to change the composition of the committee.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2280 amends the Tax Code, to require that at least one member of the permanent advisory committee established to advise the Texas Commission on Environmental Quality (TCEQ) regarding the implementation of the property tax exemption for pollution control property be a representative of a school district or junior college district in which property is located that is or previously was subject to a property tax exemption for pollution control property.

H.B. 2280 requires TCEQ, as soon as practicable after the bill's effective date, to appoint one or more school district or junior college district representatives to the permanent advisory committee as required under the bill's provisions.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.