

Amend CSHB 1897 (house committee report) by striking all below the enacting clause and substituting the following:

SECTION 1. Section 11.31(i), Tax Code, is amended to read as follows:

(i) A person seeking an exemption under this section shall provide to the chief appraiser at the time an application for the exemption is filed in accordance with Section 11.43 a copy of the letter issued by the executive director of the Texas Commission on Environmental Quality under Subsection (d), or a copy of the final letter issued by the executive director under Subsection (e) if the determination is appealed under that subsection, determining that the facility, device, or method is used wholly or partly as pollution control property. The chief appraiser shall accept a final determination by the executive director as conclusive evidence that the facility, device, or method is used wholly or partly as pollution control property. Notwithstanding Section 41.41(a)(4), a property owner is not entitled to a remedy for the denial of an exemption for pollution control property, in whole or in part, and is not entitled to an exemption for any period that precedes the property owner's compliance with the requirements of this subsection.

SECTION 2. The changes in law made by this Act apply to any determination under Section 11.31, Tax Code, that becomes final on or after the effective date of this Act. A determination that becomes final before the effective date of this Act is governed by the law in effect immediately before the effective date of this Act, and that law is continued in effect for that purpose.

SECTION 3. The changes in law made by this Act do not permit a taxing unit to recover taxes not assessed and collected because of an exemption granted under Section 11.31, Tax Code, before the effective date of this Act.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.