



13 MAY -4 PM 1:45
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY:

1 Amend C.S.H.B. No. 1897 (house committee report) by striking
2 all below the enacting clause and substituting the following:

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

5 (i) A person seeking an exemption under this section shall
6 provide to the chief appraiser at the time an application for the
7 exemption is filed in accordance with Section 11.43 a copy of the
8 letter issued by the executive director of the Texas Commission on
9 Environmental Quality under Subsection (d), or a copy of the final
10 letter issued by the executive director under Subsection (e) if the
11 determination is appealed under that subsection, determining that
12 the facility, device, or method is used wholly or partly as
13 pollution control property. The chief appraiser shall accept a
14 final determination by the executive director as conclusive
15 evidence that the facility, device, or method is used wholly or
16 partly as pollution control property. Notwithstanding Section
17 41.41(a)(4), a property owner is not entitled to a remedy for the
18 denial of an exemption for pollution control property, in whole or
19 in part, and is not entitled to an exemption for any period that
20 precedes the property owner's compliance with the requirements of
21 this subsection.

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

28 SECTION 3. The changes in law made by this Act do not permit
29 a taxing unit to recover taxes not assessed and collected because of

1 an exemption granted under Section 11.31, Tax Code, before the
2 effective date of this Act.

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