

By: Anchia

H.B. No. 1736

Substitute the following for H.B. No. 1736:

By: Hilderbran

C.S.H.B. No. 1736

A BILL TO BE ENTITLED

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AN ACT

relating to a temporary exemption from ad valorem taxation of property used to collect, process, and deliver landfill-generated gas.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.311 to read as follows:

Sec. 11.311. TEMPORARY EXEMPTION: LANDFILL-GENERATED GAS CONVERSION FACILITIES. (a) This section applies only to real and personal property that is used in the manner described by Subsection (b) on January 1, 2014.

(b) A person is entitled to an exemption from taxation of the real and personal property the person owns that is located on or in close proximity to a landfill and is used to:

(1) collect gas generated by the landfill;

(2) compress and transport the gas;

(3) process the gas so that it may be:

(A) delivered into a natural gas pipeline; or

(B) used as a transportation fuel in methane-powered on-road or off-road vehicles or equipment; and

(4) deliver the gas:

(A) into a natural gas pipeline; or

(B) to a methane fueling station.

(c) Property described by this section is considered to be

1 property used as a facility, device, or method for the control of
2 air, water, or land pollution.

3 (d) This section expires December 31, 2015.

4 SECTION 2. This Act applies only to ad valorem taxes imposed
5 for a tax year beginning on or after the effective date of this Act.

6 SECTION 3. This Act takes effect January 1, 2014.