

By: Eiland

H.B. No. 1897

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the exemption from ad valorem taxation of pollution  
3 control property.

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

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

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

24 SECTION 2. The changes in law made by this Act apply to any

1 determination under Section 11.31, Tax Code, that becomes final on  
2 or after the effective date of this Act. A determination that  
3 becomes final before the effective date of this Act is governed by  
4 the law in effect immediately before the effective date of this Act,  
5 and that law is continued in effect for that purpose.

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

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