

By: Eiland

H.B. No. 1897

Substitute the following for H.B. No. 1897:

By: Hilderbran

C.S.H.B. No. 1897

A BILL TO BE ENTITLED

AN ACT

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

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

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

(i) A chief appraiser may not accept an application for an exemption authorized by this section and a property owner is not entitled to the exemption unless the property owner provides to the chief appraiser at the time the property owner files the application [A person seeking an exemption under this section shall provide to the chief appraiser] a copy of the letter issued by the executive director of the Texas Commission on Environmental Quality under Subsection (d) 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. A property owner is not entitled to an exemption authorized by this section, or to relief for the denial of the exemption, in whole or in part, for any tax year preceding the tax year in which the property owner satisfies the requirements of this subsection.

SECTION 2. The changes in law made by this Act apply only to an application for an exemption that is pending before a chief

1 appraiser on the effective date of this Act or is filed with a chief
2 appraiser on or after the effective date of this Act. An
3 application for an exemption that is filed with a chief appraiser
4 before the effective date of this Act and is not pending on the
5 effective date of this Act is governed by the law in effect when the
6 application was filed, and the former law is continued in effect for
7 that purpose.

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