

By: Eiland

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, Tax Code, is amended by adding Subsections (o) and (p) to read as follows:

(o) A determination that a facility, device, or method is used wholly or partly as a facility, device, or method for the control of air, water, or land pollution is effective January 1 of the year following the year in which the determination becomes final or, if the determination is appealed, the appeal is finally determined.

(p) Notwithstanding Section 11.43(c), the executive director may require a person allowed an exemption under this section in a prior year to file a new permit application or permit exemption request under Subsection (c) to confirm the person's current qualification for the exemption by delivering a written notice that a new application or request is required to the person previously allowed the exemption.

SECTION 2. The change in law made by Section 11.31(o), Tax Code, as added by this Act, applies only to a determination that becomes final or the appeal of which is finally determined on or after the effective date of this Act.

SECTION 3. This Act takes effect immediately if it receives

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