

1-1 By: Eiland (Senate Sponsor - Carona) H.B. No. 1897  
 1-2 (In the Senate - Received from the House May 8, 2013;  
 1-3 May 9, 2013, read first time and referred to Committee on Business  
 1-4 and Commerce; May 16, 2013, reported favorably by the following  
 1-5 vote: Yeas 7, Nays 0; May 16, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10			X	
1-11			X	
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to the exemption from ad valorem taxation of pollution  
 1-20 control property.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 11.31(i), Tax Code, is amended to read as  
 1-23 follows:

1-24 (i) A person seeking an exemption under this section shall  
 1-25 provide to the chief appraiser at the time an application for the  
 1-26 exemption is filed in accordance with Section 11.43 a copy of the  
 1-27 letter issued by the executive director of the Texas Commission on  
 1-28 Environmental Quality under Subsection (d), or a copy of the final  
 1-29 letter issued by the executive director under Subsection (e) if the  
 1-30 determination is appealed under that subsection, determining that  
 1-31 the facility, device, or method is used wholly or partly as  
 1-32 pollution control property. The chief appraiser shall accept a  
 1-33 final determination by the executive director as conclusive  
 1-34 evidence that the facility, device, or method is used wholly or  
 1-35 partly as pollution control property. Notwithstanding Section  
 1-36 41.41(a)(4), a property owner is not entitled to a remedy for the  
 1-37 denial of an exemption for pollution control property, in whole or  
 1-38 in part, and is not entitled to an exemption for any period that  
 1-39 precedes the property owner's compliance with the requirements of  
 1-40 this subsection.

1-41 SECTION 2. The changes in law made by this Act apply to any  
 1-42 determination under Section 11.31, Tax Code, that becomes final on  
 1-43 or after the effective date of this Act. A determination that  
 1-44 becomes final before the effective date of this Act is governed by  
 1-45 the law in effect immediately before the effective date of this Act,  
 1-46 and that law is continued in effect for that purpose.

1-47 SECTION 3. The changes in law made by this Act do not permit  
 1-48 a taxing unit to recover taxes not assessed and collected because of  
 1-49 an exemption granted under Section 11.31, Tax Code, before the  
 1-50 effective date of this Act.

1-51 SECTION 4. This Act takes effect immediately if it receives  
 1-52 a vote of two-thirds of all the members elected to each house, as  
 1-53 provided by Section 39, Article III, Texas Constitution. If this  
 1-54 Act does not receive the vote necessary for immediate effect, this  
 1-55 Act takes effect September 1, 2013.

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