

1-1 By: Perez, et al. (Senate Sponsor - Taylor) H.B. No. 2712
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 Finance;
1-4 May 20, 2013, reported favorably by the following vote: Yeas 14,
1-5 Nays 0; May 20, 2013, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Williams	X			
1-9	Hinojosa	X			
1-10	Deuell	X			
1-11	Duncan	X			
1-12	Eltife	X			
1-13	Estes	X			
1-14	Hegar	X			
1-15	Huffman	X			
1-16	Lucio	X			
1-17	Nelson	X			
1-18	Patrick	X			
1-19	Seliger	X			
1-20	West			X	
1-21	Whitmire	X			
1-22	Zaffirini	X			

1-23 A BILL TO BE ENTITLED
1-24 AN ACT

1-25 relating to the exemption from ad valorem taxation of energy
1-26 storage systems used for the control of air pollution in a
1-27 nonattainment area.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
1-30 adding Section 11.315 to read as follows:

1-31 Sec. 11.315. ENERGY STORAGE SYSTEM IN NONATTAINMENT AREA.

1-32 (a) In this section, "energy storage system" means a device capable
1-33 of storing energy to be discharged at a later time, including a
1-34 chemical, mechanical, or thermal storage device.

1-35 (b) A person is entitled to an exemption from taxation by a
1-36 taxing unit of an energy storage system owned by the person if:

1-37 (1) the exemption is adopted by the governing body of
1-38 the taxing unit in the manner provided by law for official action by
1-39 the governing body; and

1-40 (2) the energy storage system:

1-41 (A) is used, constructed, acquired, or installed
1-42 wholly or partly to meet or exceed 40 C.F.R. Section 50.11 or any
1-43 other rules or regulations adopted by any environmental protection
1-44 agency of the United States, this state, or a political subdivision
1-45 of this state for the prevention, monitoring, control, or reduction
1-46 of air pollution;

1-47 (B) is located in:

1-48 (i) an area designated as a nonattainment
1-49 area within the meaning of Section 107(d) of the federal Clean Air
1-50 Act (42 U.S.C. Section 7407); and

1-51 (ii) a municipality with a population of at
1-52 least 100,000 adjacent to a municipality with a population of more
1-53 than two million;

1-54 (C) has a capacity of at least 10 megawatts; and

1-55 (D) is installed on or after January 1, 2014.

1-56 (c) Once authorized, an exemption adopted under this
1-57 section may be repealed by the governing body of a taxing unit in
1-58 the manner provided by law for official action by the governing
1-59 body.

1-60 SECTION 2. Section 11.43(c), Tax Code, is amended to read as
1-61 follows:

2-1 (c) An exemption provided by Section 11.13, 11.131, 11.17,
2-2 11.18, 11.182, 11.1827, 11.183, 11.19, 11.20, 11.21, 11.22,
2-3 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, ~~or~~ 11.31,
2-4 or 11.315, once allowed, need not be claimed in subsequent years,
2-5 and except as otherwise provided by Subsection (e), the exemption
2-6 applies to the property until it changes ownership or the person's
2-7 qualification for the exemption changes. However, the chief
2-8 appraiser may require a person allowed one of the exemptions in a
2-9 prior year to file a new application to confirm the person's current
2-10 qualification for the exemption by delivering a written notice that
2-11 a new application is required, accompanied by an appropriate
2-12 application form, to the person previously allowed the exemption.

2-13 SECTION 3. Section 26.012(6), Tax Code, is amended to read
2-14 as follows:

2-15 (6) "Current total value" means the total taxable
2-16 value of property listed on the appraisal roll for the current year,
2-17 including all appraisal roll supplements and corrections as of the
2-18 date of the calculation, less the taxable value of property
2-19 exempted for the current tax year for the first time under Section
2-20 11.31 or 11.315, except that:

2-21 (A) the current total value for a school district
2-22 excludes:

2-23 (i) the total value of homesteads that
2-24 qualify for a tax limitation as provided by Section 11.26; and

2-25 (ii) new property value of property that is
2-26 subject to an agreement entered into under Chapter 313; and

2-27 (B) the current total value for a county,
2-28 municipality, or junior college district excludes the total value
2-29 of homesteads that qualify for a tax limitation provided by Section
2-30 11.261.

2-31 SECTION 4. This Act applies only to ad valorem taxes imposed
2-32 for a tax year that begins on or after the effective date of this
2-33 Act.

2-34 SECTION 5. This Act takes effect January 1, 2014.

2-35 * * * * *