

Amend CSHB 994 (senate committee printing) by striking SECTION 3 of the bill, amending Section 11.311, Tax Code (page 1, lines 36-41), and substituting the following appropriately numbered SECTION:

SECTION \_\_\_\_\_. Section 11.311, Tax Code, is amended by amending Subsection (b) and adding Subsections (e) and (f) to read as follows:

(b) A person is entitled to an exemption from taxation of tangible [~~the real and~~] personal property the person owns that is located on or in close proximity to a landfill and is used to:

- (1) collect gas generated by the landfill;
- (2) compress and transport the gas;
- (3) process the gas so that it may be:
  - (A) delivered into a natural gas pipeline; or
  - (B) used as a transportation fuel in methane-powered on-road or off-road vehicles or equipment; and

(4) deliver the gas:

(A) into a natural gas pipeline; or

(B) to a methane fueling station.

(e) Property described by Subsection (b) shall be appraised as tangible personal property for ad valorem tax purposes, regardless of whether the property is affixed to or incorporated into real property.

(f) This section may not be construed to exempt from taxation tangible personal property located on or in close proximity to a landfill that is not used in the manner prescribed by Subsection (b).