

**House Bill 994**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION	SENATE VERSION (IE)	CONFERENCE
SECTION 1. Sections 11.311(a) and (d), Tax Code, are repealed.	SECTION 1. Same as House version.	
SECTION 2. The heading to Section 11.311, Tax Code, is amended to read as follows: Sec. 11.311. <del>[TEMPORARY EXEMPTION:]</del> LANDFILL-GENERATED GAS CONVERSION FACILITIES.	SECTION 2. Same as House version.	
No equivalent provision.	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 <u>tangible</u> <del>[the real and]</del> 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. <u>(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.</u> <u>(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</u>	

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Subsection (b). [FA1]

SECTION 3. The change in law made by this Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 4. Same as House version.

SECTION 4. This Act takes effect January 1, 2016.

SECTION 5. Same as House version.