

By: Coleman

H.B. No. 4455

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of pollution
3 control property.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article 11.31(k), Tax Code, is amended by adding
6 subsection (19) to read as follows:

7 (k) The Texas Commission on Environmental Quality shall
8 adopt rules establishing a nonexclusive list of facilities,
9 devices, or methods for the control of air, water, or land
10 pollution, which must include:

- 11 (1) coal cleaning or refining facilities;
- 12 (2) atmospheric or pressurized and bubbling or
13 circulating fluidized bed combustion systems and gasification
14 fluidized bed combustion combined cycle systems;
- 15 (3) ultra-supercritical pulverized coal boilers;
- 16 (4) flue gas recirculation components;
- 17 (5) syngas purification systems and gas-cleanup
18 units;
- 19 (6) enhanced heat recovery systems;
- 20 (7) exhaust heat recovery boilers;
- 21 (8) heat recovery steam generators;
- 22 (9) superheaters and evaporators;
- 23 (10) enhanced steam turbine systems;
- 24 (11) methanation;

1 (12) coal combustion or gasification byproduct and
2 coproduct handling, storage, or treatment facilities;

3 (13) biomass cofiring storage, distribution, and
4 firing systems;

5 (14) coal cleaning or drying processes, such as coal
6 drying/moisture reduction, air jigging, precombustion
7 decarbonization, and coal flow balancing technology;

8 (15) oxy-fuel combustion technology, amine or chilled
9 ammonia scrubbing, fuel or emission conversion through the use of
10 catalysts, enhanced scrubbing technology, modified combustion
11 technology such as chemical looping, and cryogenic technology;

12 (16) if the United States Environmental Protection
13 Agency adopts a final rule or regulation regulating carbon dioxide
14 as a pollutant, property that is used, constructed, acquired, or
15 installed wholly or partly to capture carbon dioxide from an
16 anthropogenic source in this state that is geologically sequestered
17 in this state;

18 (17) fuel cells generating electricity using hydrogen
19 derived from coal, biomass, petroleum coke, or solid waste; ~~and~~

20 (18) any other equipment designed to prevent, capture,
21 abate, or monitor nitrogen oxides, volatile organic compounds,
22 particulate matter, mercury, carbon monoxide, or any criteria
23 pollutant; and ~~[-]~~

24 (19) land-based approaches to carbon sequestration,
25 including but not limited to reforestation, afforestation, forest
26 conservation, restorative grazing practices, conservation tillage
27 and no-till land preparation methods, use of cover crops, switch

1 grass and other native grasses, and other forms of conservation
2 agriculture with evidence-based carbon sequestration benefits.

3 SECTION 2. This Act takes effect September 1, 2021.