

BILL ANALYSIS

Senate Research Center

H.B. 3206
By: Edwards, Hardcastle (Ellis)
Finance
5/20/2009
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 3206 amends current law relating to the implementation of the exemption from ad valorem taxation for pollution control property.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.31, Tax Code, by adding Subsections (g-1) and (n), as follows:

(g-1) Provides that the standards and methods for making a determination under this section that are established in the rules adopted under Subsection (g) (relating to requirements for rules adopted under this section) apply uniformly to all applications for determinations under this section, including applications relating to facilities, devices, or methods for the control of air, water, or land pollution included on a list adopted by the Texas Commission on Environmental Quality (TCEQ) under Subsection (k) (relating to rules establishing a nonexclusive list of facilities, devices, or methods for the control of air, water, or land pollution).

(n) Requires TCEQ to establish a permanent advisory committee consisting of representatives of industry, appraisal districts, taxing units, and environmental groups, as well as members who are not representatives of any of those entities but have substantial technical expertise in pollution control technology and environmental engineering, to advise the committee regarding the implementation of this section. Provides that Chapter 2110 (State Agency Advisory Committees), Government Code, does not apply to the size, composition, or duration of the advisory committee.

SECTION 2. Requires TCEQ, as soon as practicable after the effective date of this Act, to appoint the initial members of the advisory committee under Section 11.31(n), Tax Code, as added by this Act.

SECTION 3. (a) Provides that the change in law made by this Act applies only to a determination under Section 11.31, Tax Code, issued before the effective date of this Act that is not final as of the effective date of this Act or issued on or after the effective date of this Act, and the application for which was filed before the effective date of this Act but not before January 1, 2009, or is filed on or after the effective date of this Act.

(b) Provides that a determination under Section 11.31, Tax Code, that is final as of the effective date of this Act or the application for which was filed before January 1, 2009, is governed by the law as it existed immediately before the effective date of this Act, and that law is continued in effect for that purpose.

SECTION 4. Provides that this Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 5. Effective date: September 1, 2009.