

AN ACT

relating to the implementation of the exemption from ad valorem  
taxation for pollution control property.

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

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

(g-1) The standards and methods for making a determination  
under this section that are established in the rules adopted under  
Subsection (g) 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 under Subsection (k).

(n) The Texas Commission on Environmental Quality shall  
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 commission regarding the  
implementation of this section. Chapter 2110, Government Code,  
does not apply to the size, composition, or duration of the advisory  
committee.

SECTION 2. As soon as practicable after the effective date

1 of this Act, the Texas Commission on Environmental Quality shall  
2 appoint the initial members of the advisory committee under Section  
3 11.31(n), Tax Code, as added by this Act.

4 SECTION 3. (a) The change in law made by this Act applies  
5 only to a determination under Section 11.31, Tax Code:

6 (1) issued before the effective date of this Act that  
7 is not final as of the effective date of this Act or issued on or  
8 after the effective date of this Act; and

9 (2) the application for which:

10 (A) was filed before the effective date of this  
11 Act but not before January 1, 2009; or

12 (B) is filed on or after the effective date of  
13 this Act.

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

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

21 SECTION 5. This Act takes effect September 1, 2009.

H.B. No. 3206

David Dewhurst

President of the Senate

John Starnes

Speaker of the House

I certify that H.B. No. 3206 was passed by the House on May 15, 2009, by the following vote: Yeas 140, Nays 0, 1 present, not voting.

Robert Hamer

Chief Clerk of the House

I certify that H.B. No. 3206 was passed by the Senate on May 27, 2009, by the following vote: Yeas 31, Nays 0.

Daisy Gaud

Secretary of the Senate

APPROVED: 19 JUN '09

Date

RICK PERRY

Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE  
2 PM O'CLOCK

JUN 19 2009

Colby Hunter III