

By: Watson

S.B. No. 1469

A BILL TO BE ENTITLED

AN ACT

relating to regular reapplication for certain pollution control exemptions from ad valorem taxation granted for certain property.

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

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

(1-1) Person shall only be entitled to a property tax exemption under this section for three (3) years after the executive director of the Texas Commission on Environmental Quality issues a letter stating that the person's property is a pollution control property unless the person files a new application under subsection (c) of this section. Part of the application process under this subsection must contain a showing of proof that the property exempted is still in existence at the property and is still installed wholly or partly to meet or exceed existing rules or regulations adopted by any environmental protection agency of the United States, this state, or a political subdivision of this state for the prevention, monitoring, control, or reduction of air, water, or land pollution. No exemption granted under this section may extend beyond 3 years from the time the executive director issues a letter renewing the original tax exemption for pollution control property unless the person reapplies for the pollution control property exemption.

SECTION 2. The change in law made by this Act applies to all

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1 existing and future ad valorem tax exemptions granted under Section
2 11.31 for a tax year beginning on or after one year after the
3 effective date of this Act.

4 SECTION 3. This Act takes effect September 1, 2015.