

BILL ANALYSIS

Senate Research Center
82R9077 ALL-F

H.B. 2280
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Natural Resources
5/6/2011
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

A constitutional amendment was passed in the 1990s exempting certain pollution control property and equipment from property taxation, with the intent of ensuring that capital expenditures undertaken to comply with environmental rules did not increase a facility's property taxes. The Texas Commission on Environmental Quality (TCEQ) established a permanent advisory committee to advise TCEQ regarding the implementation of this exemption program. H.B. 2280 seeks to change the composition of the committee.

H.B. 2280 amends current law relating to the composition of the permanent advisory committee to advise the Texas Commission on Environmental Quality regarding the implementation of the ad valorem tax exemption 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(n), Tax Code, to require that at least one member of the advisory committee be a representative of a school district or junior college district in which property is located that is or previously was subject to an exemption under this section.

SECTION 2. Requires the Texas Commission on Environmental Quality, as soon as practicable after the effective date of this Act, to appoint one or more representatives of school districts or junior college districts in which property is located that is or previously was subject to an exemption under Section 11.31, Tax Code, to the permanent advisory committee established under Subsection (n) of that section, as amended by this Act.

SECTION 3. Effective date: upon passage or September 1, 2011.