

Bill Number TX84RHB 994

Filed: 01-28-2016

Author: Anchia, Rafael

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation of property used to collect, process, and deliver landfill-generated gas.

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

SECTION 1. Sections 11.311(a) and (d), Tax Code, are repealed.

SECTION 2. The heading to Section 11.311, Tax Code, is amended to read as follows:

Sec. 11.311. [~~TEMPORARY-EXEMPTION:~~] LANDFILL-GENERATED GAS CONVERSION FACILITIES.

SECTION 3. The change in law made by this Act applies only to ad valorem taxes imposed for a tax year beginning on or after the effective date of this Act.

SECTION 4. This Act takes effect January 1, 2016.

Sec. 11.311. TEMPORARY EXEMPTION: LANDFILL-GENERATED GAS CONVERSION FACILITIES. (a) This section applies only to real and personal property that is used in the manner described by Subsection (b) on January 1, 2014.

(b) A person is entitled to an exemption from taxation of the real and personal property the person owns that is located on or in close proximity to a landfill and is used to:

- (1) collect gas generated by the landfill;
- (2) compress and transport the gas;
- (3) process the gas so that it may be:
  - (A) delivered into a natural gas pipeline; or
  - (B) used as a transportation fuel in methane-powered on-road or off-road vehicles or equipment; and
- (4) deliver the gas:
  - (A) into a natural gas pipeline; or
  - (B) to a methane fueling station.

(c) Property described by this section is considered to be property used as a facility, device, or method for the control of air, water, or land pollution.

(d) This section expires December 31, 2015.

Added by Acts 2013, 83rd Leg., R.S., Ch. 964 (H.B. 1897), Sec. 2, eff. September 1, 2013.