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TCEQ Tax Relief for Pollution Control Property
Advisory Committee
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DRAFT

September 13, 2016

Dr. Bryan Shaw, Chairman
Mr. Toby Baker, Commissioner
Mr. Jon Niermann, Commissioner
Texas Commission on Environmental Quality
P.O. Box 13087
Austin, TX 78711-3087

Dear Commissioners:

Subject: Advise No Change in Rules for Tax Relief for Pollution Control Property

The TCEQ Tax Relief for Pollution Control Property Advisory Committee solicited Committee and public input regarding the following provisions mandating review at least once every three years.

- Texas Tax Code §11.31(l) states, “The Texas Commission on Environmental Quality by rule shall update the list adopted under Subsection (k) at least once every three years. An item may be removed from the list if the commission finds compelling evidence to support the conclusion that the item does not provide pollution control benefits.”
- Texas Administrative Code Title 30, Part 1, Chapter 17, Rule §17.14(b) states, “The commission shall review and update the Tier I Table at least once every three years.”

The above referenced review was included on the Committee’s 2016 meeting agendas for February 29 and June 13. As no recommended revisions were received from inside or outside of the Committee, on June 13 the Committee approved a motion without opposition to advise the Commission to make **no change in the Prop 2 rules**.

Respectfully,

B. G. Adair