

Equipment and Categories List Issues

Texas Tax Code §11.31: A person is entitled to an exemption from taxation of all or part of real and personal property that the person owns and that is used wholly or partly as a facility, device, or method for the control of air, water, or land pollution. "[F]acility, device, or method for the control of air, water, or land pollution" means land that is acquired after January 1, 1994, or any structure, building, installation, excavation, machinery, equipment, or device, and any attachment or addition to or reconstruction, replacement, or improvement of that property, that is used, constructed, acquired, or installed wholly or partly to meet or exceed 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.

Item Tier I Table Number:	Issue:	Questions:
Recycling		
<p>S-1: Stationary Mixing and Sizing Equipment</p> <p>M-4: Compactors, Barrel Crushers, Balers, Shredders</p> <p>M-5: Solvent Recycling Systems</p> <p>Waste Minimization (in general)</p>	<p>These items are used to recycle self-generated waste. Applications containing these items provide 30 TAC 335.474: Pollution Prevention Plans (P2 Plan), 335.4: General Prohibitions, and Texas Water Code 26.121: Unauthorized Discharges Prohibited. These rules do not require the recycling of waste or the installation of any equipment.</p> <p>The executive director is aware of two circumstances where a rule requires the use of balers.</p> <ul style="list-style-type: none"> • 40 CFR Part 246, Subchapter I makes certain source separation and recycling practices mandatory for federal agencies regarding their handling of newsprint, mixed paper, glass, and corrugated containers. • 30 TAC § 328.149 makes certain recycling practices mandatory for computer equipment recyclers. Computer manufacturers who sell computer equipment for home or home business use in the state of Texas are required to recover and recycle computer equipment labeled with their brand without charging the consumer a separate fee at the time of recycling. Should a computer equipment manufacturer decide to conduct its own recycling operation instead of contracting with a commercial recycler, the computer manufacturer would be eligible to receive a positive use determination. 	<ol style="list-style-type: none"> 1. If additional guidance is necessary, what should guidance document indicate to explain the limited applicability of these items? 2. Should these items be removed or amended in the rule?

Item Tier I Table Number:	Issue:	Questions:
Best Management Practices		
<p>W-57: Conveyances, Pumps, Sumps, Tanks, Basins (Storm water)</p> <p>W-64: Storm Water Containment Systems</p> <p>Best Management Practices: Storm water control</p>	<p>A facility may choose to operate under a general storm water permit. The permit requires the development of a Storm Water Pollution Prevention Plan (SWP3). Part of the SWP3 includes a listing of Best Management Practices (BMPs) to control storm water. BMPs include schedules of activities, prohibitions of practices, maintenance procedures, and other techniques to control, prevent or reduce the discharge of pollutants. BMPs also include treatment requirements, operating procedures, and practices to control site runoff, spills or leaks, waste disposal, or drainage from raw material storage areas. Applications requesting storm water related equipment are being received.</p>	<p>1. Are implementing BMPs as part of a SWP3 under a general storm water permit pollution control under §11.31 of the Texas Tax Code?</p>
<p>Hazardous Materials Storage Areas</p>	<p>The TCEQ and EPA regulate the storage and management of hazardous waste. The storage of hazardous materials is regulated by OSHA and other governmental agencies. The same or similar controls (secondary containment and sumps) are installed in both areas. Applications listing storage areas as BMPs for storm water control are being received.</p>	<p>1. If material becomes a hazardous waste when spilled, are the hazardous waste management rules an appropriate citation under the Prop 2 program?</p>