Effective: August 28, 2014

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
Permanent Rule Change

Rule Project No. 2013-045-017-AI
House Bill 1897: Exemption from Ad Valorem Taxation of Pollution Control Property

Chapter 17
Tax Relief for Property Used for Environmental Protection

Chapter 18
Rollback Relief for Pollution Control Requirements

1. Purpose. This change transmittal provides the page(s) that reflect changes and additions to the Texas Commission on Environmental Quality (commission) Volume of Permanent Rules.

2. Explanation of Change. On August 6, 2014, the commission adopted the amendment to §17.14 with change to the proposed text as published in the March 14, 2014, issue of the Texas Register (39 TexReg 1823). Sections 17.4 and 17.12 were adopted without changes to the proposed text and were not republished.

The commission also adopted amended §18.25 with change to the proposed text as published in the March 14, 2014, issue of the Texas Register (39 TexReg 1828). Amended §§18.2, 18.10, 18.15, 18.30, and 18.35; and new §18.26 were adopted without changes to the proposed text and were not republished.

3. Effect of Change. This rulemaking amends Chapter 17 in order to implement HB 1897 and revises the Tier I Table as part of the triennial review required by §17.14(b). Staff have reviewed the ERL and determined no revisions are necessary at this time. Therefore, revisions to §17.17 were not made. In addition, this rulemaking amends Chapter 18 by adopting the updated Tier I Table and the ERL and by making various amendments to bring the language and style into agreement with Chapter 17.