

**Bob Adair**  
Chair, Tax Relief for Pollution Control Property  
Advisory Committee  
Texas Commission on Environmental Quality  
(346) 477-5901 bob\_adair@outlook.com

December 1, 2022

Mr. Jon Niermann, Chairman  
Ms. Emily Lindley, Commissioner  
Mr. Bobby Janecka, Commissioner  
Texas Commission on Environmental Quality  
P.O. Box 13087  
Austin, TX 78711-3087

Dear Commissioners:

Subject: Advice for Expedited Review List and Tier I Table  
Tax Relief for Pollution Control Property

Attached is the above referenced advice related to the current triennial review. The Committee sincerely appreciates you and other TCEQ staff's ongoing support to the Committee.

Please feel free to contact me or any member of the Advisory Committee to discuss this advice.

Respectfully,



B. G. Adair

Enclosures

c: TCEQ Tax Relief for Pollution Control Property Advisory Committee members  
Cheryl Covone, TCEQ

Advice to TCEQ Regarding Tax Relief for Pollution Control Property Law and Regulations  
By TCEQ Tax Relief for Pollution Control Property Advisory Committee

**Background**

TCEQ is required by law<sup>1</sup> and regulation<sup>2</sup> to conduct a review at least every three years of:

- Nonexclusive List in Tax Code §11.31(k) and Figure: 30 TAC §17.17(b); and
- Tier I Table in Figure: 30 TAC §17.14(a).

During a September 10, 2021 public meeting of the TCEQ Tax Relief for Pollution Control Property Advisory Committee, TCEQ staff explained the Commission last met its obligation to complete the triennial review in December 2020, and the next review is anticipated to be completed by December 2023. Staff requested any such advice be submitted from the Committee by December 31, 2022. The Committee requested from staff a list of common items in Tier II applications over the past three years that received positive use determinations as pollution control property. Staff complied with this request on December 22 and provided a triennial review summary. The Committee began its triennial review on November 12 and further included it on 2022 public meeting agendas for March 25, May 13, August 19, and November 10. The public was encouraged to submit relevant input to the Committee. On November 10, 2022, the Committee voted with no opposition for the advice provided below.

**Advice**

In compliance with the Committee’s legal obligation<sup>3</sup> “to advise the commission regarding the implementation of this section” (Tax Code §11.31), the Committee submits the following advice before the requested deadline.

1. No change to the Nonexclusive List in Tax Code §11.31(k) and Figure: 30 TAC §17.17(b); and
2. Add the following item to the Tier I Table in Figure: 30 TAC §17.14(a).

No.	Media	Property	Description	%
A- (number to be assigned by TCEQ)	Air	Amine treating system (components necessary to transfer impurities removed from natural gas to a final control device)	System components include the foul amine collection system used to collect amine that has absorbed impurities in the amine absorption system for transfer to the amine solvent regeneration system and the vent gas system that transfers to a final control device the impurities stripped from foul amine in the regeneration system. (Excludes the amine absorption system components that remove impurities from natural gas (methane) and the amine solvent regeneration system components used to recover amine for reuse in the amine absorption system).	100

<sup>1</sup> Texas Tax Code §11.31(l)

<sup>2</sup> 30 TAC §17.14(b)

<sup>3</sup> Texas Tax Code §11.31(n)

Respectfully submitted December 1, 2022 on behalf of the Committee,

A handwritten signature in blue ink that reads "Bob Adair". The signature is written in a cursive style with a large initial "B".

Bob Adair  
Chair, TCEQ Tax Relief for Pollution Control Property Advisory Committee

Members of the TCEQ Tax Relief for Pollution Control Property Advisory Committee  
As of November 10, 2022

**Representing Industry:**

Bob Adair, representing Texas Oil and Gas Association  
Michelle Carder, representing Texas Chemical Council  
Justin Hyland, representing Association of Electric Companies of Texas  
Martha Landwehr, representing Texas Association of Manufacturers  
Greg Maxim, with Cummings Westlake LLC  
Mike Nasi, representing Clean Carbon Technology Foundation of Texas

**Representing Appraisal Districts:**

Roland Bieber, retired Chief Appraiser for Jefferson County Appraisal District  
Hugh Landrum, Jr., with Hugh L. Landrum & Associates, Inc.

**Representing a School District or Junior College District:**

Lloyd Graham, Retired Superintendent of the La Porte Independent School District

**Representing Taxing Units:**

Adam Haynes, with the Texas Conference of Urban Counties  
Bill Longley, with the Texas Municipal League

**Representing the Environmental Group:**

Cyrus Reed, PhD, with the Sierra Club

**Independent Technical Expert:**

Charles Allred, an independent contractor

The Committee was appointed in compliance with Texas Tax Code §11.31(n), which states:

The Texas Commission on Environmental Quality shall establish a permanent advisory committee consisting of representatives of industry, appraisal districts, taxing units, and environmental groups, as well as members who are not representatives of any of those entities but have substantial technical expertise in pollution control technology and environmental engineering, to advise the commission regarding the implementation of this section. At least one member of the advisory committee must 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. Chapter 2110, Government Code, does not apply to the size, composition, or duration of the advisory committee.

Approximately half of the Committee is appointed/reappointed every two years to four-year terms. Current terms expire December 31 of 2023 and 2025.