

1-1 By: Anchia, et al. (Senate Sponsor - West) H.B. No. 994  
 1-2 (In the Senate - Received from the House April 23, 2015;  
 1-3 May 6, 2015, read first time and referred to Committee on Finance;  
 1-4 May 15, 2015, reported adversely, with favorable Committee  
 1-5 Substitute by the following vote: Yeas 13, Nays 1; May 15, 2015,  
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17		X		
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR H.B. No. 994 By: West

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to the exemption from ad valorem taxation of property used  
 1-28 to collect, process, and deliver landfill-generated gas.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Sections 11.311(a) and (d), Tax Code, are  
 1-31 repealed.

1-32 SECTION 2. The heading to Section 11.311, Tax Code, is  
 1-33 amended to read as follows:

1-34 Sec. 11.311. [~~TEMPORARY EXEMPTION.~~] LANDFILL-GENERATED GAS  
 1-35 CONVERSION FACILITIES.

1-36 SECTION 3. Section 11.311, Tax Code, is amended by adding  
 1-37 Subsection (e) to read as follows:

1-38 (e) The commission shall develop rules to determine the  
 1-39 value of the exemption granted under Subsection (b). The rules must  
 1-40 limit the value of the exemption to only the value of the equipment  
 1-41 used as business personal property on which gas is collected.

1-42 SECTION 4. The change in law made by this Act applies only  
 1-43 to ad valorem taxes imposed for a tax year beginning on or after the  
 1-44 effective date of this Act.

1-45 SECTION 5. This Act takes effect January 1, 2016.

1-46 \* \* \* \* \*