

CHAPTER 428

S.B. No. 982

AN ACT

relating to the exemption from ad valorem taxation of land used for disposal of dredge material from the Gulf Intracoastal Waterway.

*Be it enacted by the Legislature of the State of Texas:*

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.29 to read as follows:

*Sec. 11.29. INTRACOASTAL WATERWAY DREDGE DISPOSAL SITE. (a) A person is entitled to an exemption from taxation of land that the person owns and that has been dedicated by recorded donated easement dedicating said land as a disposal site for depositing and discharging materials dredged from the main channel of the Gulf Intracoastal Waterway by or under the direction of the state or federal government.*

*(b) An exemption granted under this section terminates when the land ceases to be used as an active dredge material disposal site described by Subsection (a) of this section and is no longer dedicated for that purpose.*

SECTION 2. Subsection (c), Section 11.43, Tax Code, as amended, is amended to read as follows:

(c) An exemption provided by Section 11.13, 11.18, 11.19, 11.20, 11.21, ~~or~~ 11.22, or 11.29 of this code, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e) of this section, the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes. However, the chief appraiser may require a person allowed one of the exemptions in a prior year to file a new application to confirm his current qualification for the exemption by delivering a written notice that a new application is required, accompanied by an appropriate application form, to the person previously allowed the exemption.

SECTION 3. This Act takes effect January 1, 1988.

SECTION 4. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the Senate on May 8, 1987, by a viva-voce vote. Passed the House on May 27, 1987, by a non-record vote.

Approved June 17, 1987.

Effective Jan. 1, 1988.