(1) the student scores in the 80th [90th] percentile or above on each section of the examination;

(2) a district representative recommends that the student be advanced; and

(3) the student’s parent or guardian gives written approval of the advancement.

(c) A school district shall give a student in grade level six or above credit for a subject on the basis of an [a board-approved] examination for credit in the subject approved by the board of trustees under Subsection (a) if the student scores in the 80th [90th] percentile or above on the examination or if the student achieves a score as provided by Subsection (c-1).

If a student is given credit in a subject on the basis of an examination, the district shall enter the examination score on the student’s transcript and the student is not required to take an end-of-course assessment instrument adopted under Section 39.023(c) for that subject.

(c-1) A school district shall give a student in grade level six or above credit for a subject if the student scores:

(1) a three or higher on an advanced placement examination approved by the board of trustees under Subsection (a) and developed by the College Board; or

(2) a scaled score of 60 or higher on an examination approved by the board of trustees under Subsection (a) and administered through the College-Level Examination Program.

(d) Each district shall administer each examination approved by the board of trustees under Subsection (a) not fewer [less] than four times each [one-a] year, at times to be determined by the State Board of Education.

(e) Subsection (d) does not apply to an examination that has an administration date that is established by an entity other than the school district.

(f) A student may not attempt more than two times to receive credit for a particular subject on the basis of an examination for credit in that subject.

(g) If a student fails to achieve the designated score described by Subsection (c) or (c-1) on an applicable examination described by Subsection (c) or (c-1) for a subject before the beginning of the school year in which the student would ordinarily be required to enroll in a course in accordance with the school district’s prescribed course sequence, the student must satisfactorily complete the course to receive credit for the course.

SECTION 3. This Act applies beginning with the 2013–2014 school year.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

Passed by the House on May 7, 2013: Yeas 141, Nays 5, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 2694 on May 24, 2013: Yeas 144, Nays 1, 2 present, not voting; passed by the Senate, with amendments, on May 22, 2013: Yeas 31, Nays 0.

Approved June 14, 2013.
Effective June 14, 2013.

CHAPTER 1030

H.B. No. 2712

AN ACT

relating to the exemption from ad valorem taxation of energy storage systems used for the control of air pollution in a nonattainment area.

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

SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by adding Section 11.315 to read as follows:

2483
Sec. 11.315. ENERGY STORAGE SYSTEM IN NONATTAINMENT AREA. (a) In this section, “energy storage system” means a device capable of storing energy to be discharged at a later time, including a chemical, mechanical, or thermal storage device.

(b) A person is entitled to an exemption from taxation by a taxing unit of an energy storage system owned by the person if:

(1) the exemption is adopted by the governing body of the taxing unit in the manner provided by law for official action by the governing body; and

(2) the energy storage system:

(A) is used, constructed, acquired, or installed wholly or partly to meet or exceed 40 C.F.R. Section 50.11 or any other 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 pollution;

(B) is located in:

(i) an area designated as a nonattainment area within the meaning of Section 107(d) of the federal Clean Air Act (42 U.S.C. Section 7407); and

(ii) a municipality with a population of at least 100,000 adjacent to a municipality with a population of more than two million;

(C) has a capacity of at least 10 megawatts; and

(D) is installed on or after January 1, 2014.

(c) Once authorized, an exemption adopted under this section may be repealed by the governing body of a taxing unit in the manner provided by law for official action by the governing body.

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

(c) An exemption provided by Section 11.13, 11.131, 11.17, 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(h), (j), or (j-1), 11.231, 11.254, 11.29, 11.30, [or] 11.31, or 11.315, once allowed, need not be claimed in subsequent years, and except as otherwise provided by Subsection (e), 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 the person’s 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. Section 26.012(6), Tax Code, is amended to read as follows:

(6) “Current total value” means the total taxable value of property listed on the appraisal roll for the current year, including all appraisal roll supplements and corrections as of the date of the calculation, less the taxable value of property exempted for the current tax year for the first time under Section 11.31 or 11.315, except that:

(A) the current total value for a school district excludes:

(i) the total value of homesteads that qualify for a tax limitation as provided by Section 11.26; and

(ii) new property value of property that is subject to an agreement entered into under Chapter 313; and

(B) the current total value for a county, municipality, or junior college district excludes the total value of homesteads that qualify for a tax limitation provided by Section 11.261.

SECTION 4. This Act applies only to ad valorem taxes imposed for a tax year that begins on or after the effective date of this Act.

SECTION 5. This Act takes effect January 1, 2014.

Passed by the House on May 7, 2013: Yeas 89, Nays 38, 3 present, not voting; passed by the Senate on May 21, 2013: Yeas 29, Nays 2.

Approved June 14, 2013.

Effective January 1, 2014.

2484