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## TCEQ REVISES GUIDANCE ON THE TEXAS ENVIRONMENTAL, HEALTH, AND SAFETY AUDIT PRIVILEGE ACT

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The Texas Commission on Environmental Quality (“TCEQ”) has revised its guidance on the Texas Environmental, Health, and Safety Audit Privilege Act (the “Audit Act”). To view the revised guidance, released in September, please follow [this link](#).

The revisions to the agency’s Audit Act guidance include a section summarizing significant changes made to the Act by recent amendments (Tex. S.B. 1300, 83rd Leg., R.S. (2013)). One of these significant changes is that due diligence commenced on or after September 1, 2013, in connection with a transaction may now qualify as an eligible environmental or health and safety audit. Thus, eligibility for immunity from civil and administrative penalties has now been extended to a new owner who, within 45 days following closing on the transaction, voluntarily discloses compliance issues discovered during the due diligence process.

For additional details about the recent amendments to the Audit Act, including Thompson & Knight’s legislative initiative which brought about these changes, please see our previous Client Alerts on the subject:

- [Legislative Initiative to Amend the Texas Environmental, Health, and Safety Audit Privilege Act](#) (February 2013)
- [Legislative Initiative to Amend the Texas Environmental, Health, and Safety Audit Privilege Act is Successful](#) (May 2013)
- [New Benefit for Buyers: Texas Extends Eligibility for Audit Program Benefits to New Owners](#) (August 2013)

If you have any questions regarding the revised guidance, TCEQ’s implementation of the Audit Act, or whether or how to conduct an environmental, health, or safety audit under the Audit Act, please contact one of the Thompson & Knight attorneys listed below.

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