BILL ANALYSIS

S.B. 801
By: Hegar
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

With the passage of H.B. 1358 (1996) and H.B. 3123 (2002), wildlife appraisal was established under Article 8 (Taxation and Revenue), Section 1-d-1 (relating to the personal property homestead of a family or single adult), Texas Constitution, and Subchapter D (Appraisal of Agriculture Land), Chapter 23 (Appraisal Methods of Agriculture Land), Tax Code. These bills established that land must be in agricultural use and then converted to wildlife use. The bills did not provide for conversation from timber production to wildlife use.

Currently, property owners who want to manage their land for wildlife use must first convert to agricultural use and subsequently convert to wildlife use. This is an unnecessary and costly requirement, in that it would most likely require removal of trees and brush. Once the property owner qualifies for agricultural use and converts to wildlife use, the management of wildlife may require replanting the native trees and brush that had just been removed.

As proposed, S.B. 801 amends current law relating to the appraisal for ad valorem tax purposes of land used for wildlife management.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

ANALYSIS

SECTION 1. Amends Section 23.51(7), Tax Code, to redefine "wildlife management."

SECTION 2. Amends Section 23.52, Tax Code, by adding Subsection (g), as follows:

> (g) Provides that the category of land that qualifies under Section 23.51(7) is the category of the land under this subchapter or Subchapter E (Appraisal of Timber Land), as applicable, before the wildlife-management use began.

SECTION 3. Amends Section 23.56, Tax Code, as follows:

> Sec. 23.56. LAND INELIGIBLE FOR APPRAISAL AS OPEN-SPACE LAND. Provides that land is not eligible for appraisal as provided by this subchapter if the land is located inside the corporate limits of an incorporated city or town, unless the land has been devoted principally to agricultural use or to production of timber or forest products continuously for the preceding five years, and is used for wildlife management.

SECTION 4. Effective date: January 1, 2010.

EFFECTIVE DATE

January 1, 2010