

## **BILL ANALYSIS**

H.B. 1384  
By: Kleinschmidt  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Land that is currently devoted principally to wildlife management in certain circumstances qualifies as open-space land for purposes of property tax appraisal. A landowner must qualify property in at least three out of seven wildlife management practices to maintain the qualification for such appraisal. Interested parties assert that adding an eighth practice in support of outdoor education would greatly benefit the state's efforts to promote the agriculture industry while emphasizing Texas' heritage and the recreational uses of land. The parties note that an increasingly urban student population would also benefit from increased education efforts regarding agricultural land use and its importance to the Texas economy. H.B. 1384 seeks to address this matter relating to the eligibility of land for appraisal for property tax purposes as qualified open-space land on the basis of its use for wildlife management.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 1384 amends the Tax Code to redefine "wildlife management" to include the active use of the land in supporting outdoor education among the ways that land can be used to qualify for appraisal as qualified open-space land, for property tax purposes, on the basis of having wildlife management as its principal use.

### **EFFECTIVE DATE**

January 1, 2012.