

BILL ANALYSIS

H.B. 1998
By: Kleinschmidt
Agriculture & Livestock
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 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. 1998 seeks to address this matter by adding this eighth practice as appropriate.

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. 1998 amends the Tax Code to include the active use of 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 its use for wildlife management.

EFFECTIVE DATE

January 1, 2014.