

By: Orr

H.B. No. 2922

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land on the basis of its use for wildlife management.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 23.51(7), Tax Code, is amended to read as follows:

(7) "Wildlife management" means:

(A) actively using land in a manner that meets the standards developed under Section 23.521 [~~that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter or as qualified timber land under Subchapter E~~] in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation:

(i) habitat control;

(ii) erosion control;

(iii) predator control;

(iv) providing supplemental supplies of water;

(v) providing supplemental supplies of food;

(vi) providing shelters; and

1 (vii) making of census counts to determine  
2 population;

3 (B) actively using land to protect federally  
4 listed endangered species under a federal permit if the land is:

5 (i) included in a habitat preserve and is  
6 subject to a conservation easement created under Chapter 183,  
7 Natural Resources Code; or

8 (ii) part of a conservation development  
9 under a federally approved habitat conservation plan that restricts  
10 the use of the land to protect federally listed endangered species;  
11 or

12 (C) actively using land for a conservation or  
13 restoration project to provide compensation for natural resource  
14 damages pursuant to the Comprehensive Environmental Response,  
15 Compensation, and Liability Act of 1980 (42 U.S.C. Section 9601 et  
16 seq.), the Oil Pollution Act of 1990 (33 U.S.C. Section 2701 et  
17 seq.), the Federal Water Pollution Control Act (33 U.S.C. Section  
18 1251 et seq.), or Chapter 40, Natural Resources Code.

19 SECTION 2. Section 23.52(g), Tax Code, is amended to read as  
20 follows:

21 (g) The category of land that qualifies under Section  
22 23.51(7) is the native pasture category [~~of the land under this~~  
23 ~~subchapter or Subchapter E, as applicable, before the~~  
24 ~~wildlife-management use began~~].

25 SECTION 3. This Act applies only to the appraisal of land  
26 for ad valorem tax purposes for a tax year that begins on or after  
27 the effective date of this Act.

1 SECTION 4. This Act takes effect January 1, 2014.