

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 16, 2013

TO: Honorable Tracy O. King, Chair, House Committee on Agriculture & Livestock

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB1998 by Kleinschmidt (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.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would amend Section 23.51 of the Tax Code to add "supporting outdoor education" to the list of qualifying wildlife management activities in the definition of wildlife management. A person is required under current law to engage in at least three of these activities to receive a special wildlife management open-space land appraisal designation.

Qualified open-space land is appraised, under current law, at a price per acre that is significantly below the market price. The inclusion of "supporting outdoor education" in the list of qualifying wildlife management activities could increase the number of acres qualified under the wildlife management open-space land appraisal designation. Under current law these acres must already be qualified for appraisal as open-space land in order to receive a wildlife management designation and, consequently, already receive the reduced price per acre. As a result, there would be no fiscal impact to units of local government or to the state through the operation of the school finance formulas.

This bill would take effect January 1, 2014.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, SZ, SD, SJS