

RESOLUTION ANALYSIS

S.J.R. 51
By: Estes
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that oil and gas exploration and production is not included as a use for which land qualifies for appraisal as open-space land for property tax purposes and contend that this harms landowners who ordinarily have little, if any, say in whether facilities for oilfields are built or where they are located. S.J.R. 51 proposes an amendment to the Texas Constitution to authorize the legislature to provide that the eligibility of open-space land for taxation on the basis of its productive capacity does not end because a lessee under an oil and gas lease begins conducting oil and gas operations if certain conditions are met.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

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

ANALYSIS

S.J.R. 51 proposes an amendment to the Texas Constitution to authorize the legislature by general law to provide that the eligibility of open-space land for taxation on the basis of its productive capacity does not end because a lessee under an oil and gas lease begins conducting oil and gas operations on the land if the portion of the land on which oil and gas operations are not being conducted otherwise continues to be devoted to farm, ranch, or wildlife management purposes or timber production.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2017.