

1-1 By: Darby (Senate Sponsor - Estes) H.B. No. 3198
 1-2 (In the Senate - Received from the House May 10, 2017;
 1-3 May 10, 2017, read first time and referred to Committee on Finance;
 1-4 May 19, 2017, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 11, Nays 1; May 19, 2017,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14			X	
1-15	X			
1-16	X			
1-17			X	
1-18	X			
1-19	X			
1-20	X			
1-21		X		
1-22	X			
1-23			X	

1-24 COMMITTEE SUBSTITUTE FOR H.B. No. 3198 By: Nichols

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the eligibility of land to continue to be appraised for
 1-28 ad valorem tax purposes as qualified open-space land if the land
 1-29 begins to be used for oil and gas operations.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by
 1-32 adding Section 23.524 to read as follows:

1-33 Sec. 23.524. OIL AND GAS OPERATIONS ON LAND. The
 1-34 eligibility of land for appraisal under this subchapter does not
 1-35 end because a lessee under an oil and gas lease begins conducting
 1-36 oil and gas operations over which the Railroad Commission of Texas
 1-37 has jurisdiction on the land if the portion of the land on which oil
 1-38 and gas operations are not being conducted otherwise continues to
 1-39 qualify for appraisal under this subchapter.

1-40 SECTION 2. The change in law made by this Act does not
 1-41 affect an additional tax imposed as a result of a change of use of
 1-42 land appraised under Subchapter D, Chapter 23, Tax Code, that
 1-43 occurred before the effective date of this Act.

1-44 SECTION 3. This Act takes effect September 1, 2017.

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