By: Creighton S.B. No. 594

A BILL TO BE ENTITLED

1 AN ACT

- 2 relating to the procedure for the approval of rules adopted by the
- 3 comptroller relating to the appraisal of qualified open-space land
- 4 and qualified timber land for ad valorem tax purposes.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 6 SECTION 1. Section 23.52(d), Tax Code, is amended to read as 7 follows:
- 8 (d) The comptroller by rule shall develop and distribute to
- 9 each appraisal office appraisal manuals setting forth this method
- 10 of appraising qualified open-space land, and each appraisal office
- 11 shall use the appraisal manuals in appraising qualified open-space
- 12 land. The comptroller by rule shall develop and the appraisal
- 13 office shall enforce procedures to verify that land meets the
- 14 conditions contained in Subdivision (1) of Section 23.51 [of this
- 15 $\frac{\text{code}}{\text{code}}$]. The rules, before taking effect, must be approved by $\underline{\text{the}}$
- 16 comptroller with the review and counsel of the Department of
- 17 Agriculture [a majority vote of a committee comprised of the
- 18 following officials or their designees: the governor, the
- 19 comptroller, the attorney general, the agriculture commissioner,
- 20 and the Commissioner of the General Land Office].
- 21 SECTION 2. Section 23.73(b), Tax Code, is amended to read as
- 22 follows:
- 23 (b) The comptroller by rule shall develop and distribute to
- 24 each appraisal office appraisal manuals setting forth this method

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- of appraising qualified timber land, and each appraisal office 1 2 shall use the appraisal manuals in appraising qualified timber The comptroller by rule shall develop and the appraisal 3 office shall enforce procedures to verify that land meets the conditions contained in Section 23.72 [of this code]. The rules, 5 6 before taking effect, must be approved by the comptroller with the 7 review and counsel of the Texas A&M Forest Service [majority vote of a committee comprised of the following officials or their 8 designees: the governor, the comptroller, the attorney general, the 10 agriculture commissioner, and the Commissioner of the General Land Office]. 11
- 12 SECTION 3. This Act takes effect January 1, 2018.