

AN ACT

relating to the procedure for the approval of rules adopted by the comptroller relating to the appraisal of qualified open-space land and qualified timber land for ad valorem tax purposes.

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

SECTION 1. Section 23.52(d), Tax Code, is amended to read as follows:

(d) The comptroller by rule shall develop and distribute to each appraisal office appraisal manuals setting forth this method of appraising qualified open-space land, and each appraisal office shall use the appraisal manuals in appraising qualified open-space land. The comptroller by rule shall develop and the appraisal office shall enforce procedures to verify that land meets the conditions contained in Subdivision (1) of Section 23.51 ~~[of this code]~~. The rules, before taking effect, must be approved by the comptroller with the review and counsel of the Department of Agriculture ~~[a majority vote of a committee comprised of the following officials or their designees: the governor, the comptroller, the attorney general, the agriculture commissioner, and the Commissioner of the General Land Office]~~.

SECTION 2. Section 23.73(b), Tax Code, is amended to read as follows:

(b) The comptroller by rule shall develop and distribute to each appraisal office appraisal manuals setting forth this method

1 of appraising qualified timber land, and each appraisal office
2 shall use the appraisal manuals in appraising qualified timber
3 land. The comptroller by rule shall develop and the appraisal
4 office shall enforce procedures to verify that land meets the
5 conditions contained in Section 23.72 [~~of this code~~]. The rules,
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~~
8 ~~a committee comprised of the following officials or their~~
9 ~~designees: the governor, the comptroller, the attorney general, the~~
10 ~~agriculture commissioner, and the Commissioner of the General Land~~
11 ~~Office~~].

12 SECTION 3. This Act takes effect January 1, 2018.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 594 passed the Senate on March 27, 2017, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 594 passed the House on May 4, 2017, by the following vote: Yeas 143, Nays 0, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor