

By: Seliger

S.B. No. 676

A BILL TO BE ENTITLED

AN ACT

relating to the listing of separate interests in minerals in place in ad valorem tax appraisal records.

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

SECTION 1. Section 25.12(a), Tax Code, is amended to read as follows:

(a) Except as provided by Subsection (b) [~~of this section~~], each separate interest in minerals in place shall be listed separately from other interests in the minerals in place in the name of the owner of the interest. The chief appraiser is responsible for ascertaining the ownership of interests in minerals in place on the basis of duly executed and recorded instruments of title and may not require an owner of a separate interest in minerals in place who is the operator designated with the railroad commission to provide information regarding ownership by others of separate interests in minerals in place as a condition for listing the interest of the operator separately from those other interests.

SECTION 2. This Act takes effect September 1, 2017.