LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 3, 2017

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB1299** by Springer (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.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 23 of the Tax Code, related to the requirements for approving rules regarding the manual for appraisal of qualified open space land and timber productivity and rules regarding procedures to verify that land meets the conditions for such appraisal. The bill would remove the requirement that rules be approved by 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. The bill would require the rules be approved by the Comptroller with the review and counsel of the Department of Agriculture and the Texas A&M Forest Service. The Comptroller of Public Accounts reports this would not have a fiscal impact to the state.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts, 551 Department of Agriculture, 576 Texas A&M Forest Service

LBB Staff: UP, KK, JJ, BRi, SJS, PM