

**House Bill 3198**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

SECTION 1. Section 23.55, Tax Code, is amended by adding Subsection (s) to read as follows:

(s) The sanctions provided by Subsection (a) do not apply to a change in the use of land that occurs as a result of a lessee conducting oil and gas operations under a lease over which the Railroad Commission of Texas has jurisdiction under Section 81.051, Natural Resources Code.

No equivalent provision. *(But see SECTION 1 above.)*

SECTION 2. The change in law made by this Act applies only to a change of use of land that occurs on or after the effective date of this Act. A change of use of land that occurred before the effective date of this Act is governed by the law in effect when the change of use occurred, and the former law is continued in effect for that purpose.

No equivalent provision.

SENATE VERSION (CS)

No equivalent provision. *(But see SECTION 1 below.)*

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

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

No equivalent provision.

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

CONFERENCE

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SENATE VERSION (CS)

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

SECTION 3. Same as House version.