

BILL ANALYSIS

C.S.H.B. 2428
By: Murr
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Concerns have been raised regarding the appraisal process of certain agricultural land in which Chronic Wasting Disease (CWD) or other wildlife or livestock diseases and pests may be present. To manage CWD, the Texas Parks and Wildlife Department and the Texas Animal Health Commission designate CWD surveillance zones, a designation which typically has no set expiration. It has been suggested that these designations, or the presence of other diseases and pests, could have an adverse effect on the valuation of this land. C.S.H.B. 2428 seeks to remedy this situation by ensuring the chief appraiser takes into consideration the effect that these diseases or designations have on the value of the land.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.H.B. 2428 amends the Tax Code to require a chief appraiser of a taxing district, in calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area, as defined by the bill, to take into consideration the effect that the presence of the applicable disease or pest or the designation of the area has on the net income from the land.

EFFECTIVE DATE

January 1, 2022.

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 2428 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The original required the chief appraiser, in calculating the net to land of open-space land located in or adjacent to a chronic wasting disease containment zone, to take into consideration the effect that the presence of the disease has on the net income of the land, whereas the substitute requires the chief appraiser, in calculating net to land of open-space land located in or adjacent to a wildlife or livestock disease or pest area, to take into consideration the effect that the presence

of the applicable disease or pest or the designation of the area has on the net income from the land.

The substitute includes a definition of "wildlife or livestock disease or pest area," which was absent from the original.