

BILL ANALYSIS

H.B. 3833
By: King, Phil
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

During the last legislative session, the legislature sought to reduce the tax burden that occurs following a change in use of open-space or timber land. It has been noted that the rollback taxes and interest due following a change in use of certain other types of land remain at the outdated and excessive levels that were in law for open-space and timber land before last session. H.B. 3833 seeks to establish increased consistency in state law with respect to rollback taxes by mirroring the changes made last session for land appraised as recreational, park, or scenic land; public access airport property; and restricted-use timber 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

H.B. 3833 amends the Tax Code to decrease from five to three the number of years used in calculating the rollback taxes due as a result of a change in the use of land appraised as recreational, park, or scenic land; public access airport property; or restricted-use timber land. The bill decreases from seven percent to five percent the annual rate at which interest is also due following such a change.

EFFECTIVE DATE

September 1, 2021.