By:  Murr H.B. No. 2425

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land on the basis of its use for wildlife management.

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

SECTION 1.  Section 23.51, Tax Code, is amended by adding Subdivisions (9), (10), and (11) to read as follows:

(9)  "Predator control" includes predation management activities conducted by a local predation management organization or by Texas Wildlife Services in cooperation with the organization. For land to be considered to be actively used for predator control on that basis, the landowner must:

(A)  be a member in good standing of the local predation management organization and be current in the payment of the organization's membership dues; and

(B)  allow the local predation management organization or Texas Wildlife Services acting in cooperation with the organization reasonable access to the land to conduct at least one of the activities the Parks and Wildlife Department defines as a predation management activity.

(10)  "Local predation management organization" means an organization that:

(A)  conducts predation management activities in a defined geographical region; and

(B)  expends at least 70 percent of the organization's annual budget conducting predation management activities or making contributions to Texas Wildlife Services.

(11)  "Texas Wildlife Services" includes any of the Texas A&M AgriLife Extension Service Wildlife Services Program's cooperative partners as authorized by Chapter 825, Health and Safety Code, or any successor program having a substantially similar predator control purpose.

SECTION 2.  Section 23.521, Tax Code, is amended by adding Subsections (e), (f), and (g) to read as follows:

(e)  The Parks and Wildlife Department, with the assistance of the Texas A&M AgriLife Extension Service, shall develop a definition of "predation management activities" for purposes of Section 23.51.

(f)  The Parks and Wildlife Department, with the assistance of the Texas A&M AgriLife Extension Service, shall develop a membership form and instructions for using the form to be issued by a local predation management organization to a landowner. A landowner may present the form to a local appraisal office to prove membership in the organization. The form shall include a certification by the organization that the organization is a local predation management organization.

(g)  The comptroller by rule shall adopt the definition described by Subsection (e) and membership form described by Subsection (f) and include them among the rules distributed to each appraisal district as provided by Subsection (a).

SECTION 3.  This Act takes effect September 1, 2021.