

BILL ANALYSIS

H.B. 260
By: Murr
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The Texas Parks and Wildlife Department and the Texas Animal Health Commission designate Chronic Wasting Disease (CWD) Surveillance Zones and CWD Containment Zones to manage this highly contagious and fatal disease that has been discovered in deer in certain portions of Texas, and there is no set limit on how long an area may be subject to such a designation. These designations, or the presence of other diseases and pests, could have an adverse effect on a property owner's agricultural valuations. H.B. 260 seeks to remedy this situation by ensuring a chief appraiser takes into consideration the effect that designation as a wildlife or livestock disease or pest area, such as a CWD zone, or the presence of the applicable disease or pest has on the net income from 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

H.B. 260 amends the Tax Code to require a chief appraiser, in calculating net to land of open-space land located in or adjacent to an area designated by a state agency as an area in which a disease or pest that affects wildlife or livestock exists or may exist, to take into consideration the effect that the presence of the applicable disease or pest or the area's designation has on the net income from the land. This provision applies to the appraisal of open-space land for a tax year that begins on or after the bill's effective date.

EFFECTIVE DATE

January 1, 2024.