BILL ANALYSIS

H.B. 3745 By: Goldman Ways & Means Committee Report (Unamended)

BACKGROUND AND PURPOSE

Landowners in House District 97 who use their property for wildlife management reported being required to annually file a multi-page report explaining how the property is being used as a condition of receiving a property tax reduction provided by law for agricultural land. This is onerous on the landowner and increases the cost to government as central appraisal districts around Texas process the paperwork. H.B. 3745 seeks to reduce governmental red tape on rural landowners and save taxpayer dollars by prohibiting a chief appraiser from requiring such a landowner from filing the report more than once every five years.

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. 3745 amends the Tax Code to prohibit a chief appraiser from requiring a landowner to file more than once during a five-year period a report on the implementation of a written management plan regarding the use of certain qualified open-space land to determine whether the use qualifies as wildlife management for purposes of appraising the land.

EFFECTIVE DATE

September 1, 2023.