

BILL ANALYSIS

Senate Research Center

H.B. 3607
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Finance
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Engrossed

DIGEST AND PURPOSE

Land can be used for wildlife management to qualify for ad valorem taxation as open-space land. Some wildlife management plans used to qualify for open-space valuation include, as part of their qualifying plan, hunting as population control of game and predator animals. Some landowners use hunting leases as a means to effectuate this portion of their qualifying wildlife management plan. It is a trend in some states for appraisal districts to put high valuations on hunting leases and negate the open-space valuation, thereby making it more difficult for landowners to maintain open-space land. H.B. 3607 provides that the value of hunting leases for property that includes hunting as part of the wildlife management plan, which is used and recorded to qualify the property for open-space valuation, is not to be included in the calculation of the "net to land" for taxation purpose.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 23.51(4), Tax Code, to redefine "net to land."

SECTION 2. Effective date: January 1, 2004.
Makes application of this Act prospective.