

BILL ANALYSIS

C.S.H.B. 2049
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Honey bees are responsible for pollinating many different species of plants and crops used and relied upon by millions of people in Texas and the United States. Interested parties note that raising or keeping honey bees does not qualify an individual's land as open-space land for property tax purposes even though honey is considered to be an agricultural product in Texas. C.S.H.B. 2049 seeks to allow for such a qualification.

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

C.S.H.B. 2049 amends the Tax Code to redefine "agricultural use," for purposes of qualifying agricultural land for a property tax appraisal as qualified open-space land on the basis of the category of its agricultural use, to include the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.

EFFECTIVE DATE

January 1, 2012.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 2049 contains a condition not included in the original, in a provision expanding the term "agricultural use" to include the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, limiting that particular land use, for appraisal purposes, to land that is not less than 5 or more than 20 acres. The substitute differs from the original in nonsubstantive ways.