

1-1 By: Rodríguez S.B. No. 330  
 1-2 (In the Senate - Filed December 15, 2016; January 30, 2017,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 March 16, 2017, reported favorably by the following vote: Yeas 13,  
 1-5 Nays 2; March 16, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt		X		
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner		X		
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the qualification of land for appraisal for ad valorem  
 1-26 tax purposes as qualified open-space land.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 23.51(1), Tax Code, is amended to read as  
 1-29 follows:

1-30 (1) "Qualified open-space land" means land that is  
 1-31 currently devoted principally to agricultural use to the degree of  
 1-32 intensity generally accepted in the area and that has been devoted  
 1-33 principally to agricultural use or to production of timber or  
 1-34 forest products for five of the preceding seven years or land that  
 1-35 is used principally as an ecological laboratory by a public or  
 1-36 private college or university. Qualified open-space land includes  
 1-37 all appurtenances to the land. For the purposes of this  
 1-38 subdivision, appurtenances to the land means private roads, dams,  
 1-39 reservoirs, water wells, canals, ditches, terraces, and other  
 1-40 reshapings of the soil, fences, and riparian water rights.  
 1-41 Notwithstanding the other provisions of this subdivision, land that  
 1-42 is currently devoted principally to wildlife management as defined  
 1-43 by Subdivision (7)(B) or (C) to the degree of intensity generally  
 1-44 accepted in the area qualifies for appraisal as qualified  
 1-45 open-space land under this subchapter regardless of the manner in  
 1-46 which the land was used in any preceding year. In addition,  
 1-47 notwithstanding the other provisions of this subdivision, land  
 1-48 qualifies for appraisal as qualified open-space land under this  
 1-49 subchapter if the land:

1-50 (A) is currently devoted principally to  
 1-51 agricultural use to the degree of intensity generally accepted in  
 1-52 the area;

1-53 (B) was devoted principally to agricultural use  
 1-54 or to production of timber or forest products for the preceding  
 1-55 year; and

1-56 (C) is owned or managed by:

1-57 (i) a veteran of the armed services of the  
 1-58 United States; or

1-59 (ii) an individual who, at the time the  
 1-60 owner filed an initial application for appraisal of the land under  
 1-61 this subchapter, was less than 35 years of age and had not served as

2-1 the principal operator of a farm or ranch for any period of more  
2-2 than 10 consecutive years.

2-3 SECTION 2. This Act applies only to the appraisal of land  
2-4 for an ad valorem tax year beginning on or after the effective date  
2-5 of this Act.

2-6 SECTION 3. This Act takes effect January 1, 2018.

2-7 \* \* \* \* \*