

1-1 By: Creighton S.B. No. 594  
 1-2 (In the Senate - Filed January 24, 2017; February 8, 2017,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 March 6, 2017, reported favorably by the following vote: Yeas 14,  
 1-5 Nays 0; March 6, 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 procedure for the approval of rules adopted by the  
 1-26 comptroller relating to the appraisal of qualified open-space land  
 1-27 and qualified timber land for ad valorem tax purposes.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 23.52(d), Tax Code, is amended to read as  
 1-30 follows:

1-31 (d) The comptroller by rule shall develop and distribute to  
 1-32 each appraisal office appraisal manuals setting forth this method  
 1-33 of appraising qualified open-space land, and each appraisal office  
 1-34 shall use the appraisal manuals in appraising qualified open-space  
 1-35 land. The comptroller by rule shall develop and the appraisal  
 1-36 office shall enforce procedures to verify that land meets the  
 1-37 conditions contained in Subdivision (1) of Section 23.51 ~~[of this~~  
 1-38 ~~code]~~. The rules, before taking effect, must be approved by the  
 1-39 comptroller with the review and counsel of the Department of  
 1-40 Agriculture [a majority vote of a committee comprised of the  
 1-41 following officials or their designees: the governor, the  
 1-42 comptroller, the attorney general, the agriculture commissioner,  
 1-43 and the Commissioner of the General Land Office].

1-44 SECTION 2. Section 23.73(b), Tax Code, is amended to read as  
 1-45 follows:

1-46 (b) The comptroller by rule shall develop and distribute to  
 1-47 each appraisal office appraisal manuals setting forth this method  
 1-48 of appraising qualified timber land, and each appraisal office  
 1-49 shall use the appraisal manuals in appraising qualified timber  
 1-50 land. The comptroller by rule shall develop and the appraisal  
 1-51 office shall enforce procedures to verify that land meets the  
 1-52 conditions contained in Section 23.72 ~~[of this code]~~. The rules,  
 1-53 before taking effect, must be approved by the comptroller with the  
 1-54 review and counsel of the Texas A&M Forest Service [majority vote of  
 1-55 a committee comprised of the following officials or their  
 1-56 designees: the governor, the comptroller, the attorney general, the  
 1-57 agriculture commissioner, and the Commissioner of the General Land  
 1-58 Office].

1-59 SECTION 3. This Act takes effect January 1, 2018.

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