

1-1 By: Nichols S.B. No. 1006  
 1-2 (In the Senate - Filed February 22, 2017; March 6, 2017,  
 1-3 read first time and referred to Committee on Finance;  
 1-4 April 3, 2017, reported favorably by the following vote: Yeas 14,  
 1-5 Nays 0; April 3, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13			X	
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			

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

1-25 relating to the eligibility of land used as an ecological  
 1-26 laboratory for appraisal for ad valorem tax purposes as qualified  
 1-27 open-space land.

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

1-29 SECTION 1. Section 23.51(1), Tax Code, is amended to read as  
 1-30 follows:

1-31 (1) "Qualified open-space land" means land that is  
 1-32 currently devoted principally to agricultural use to the degree of  
 1-33 intensity generally accepted in the area and that has been devoted  
 1-34 principally to agricultural use or to production of timber or  
 1-35 forest products for five of the preceding seven years or land that  
 1-36 is used principally as an ecological laboratory by a public or  
 1-37 private college or university. Qualified open-space land includes  
 1-38 all appurtenances to the land. For the purposes of this  
 1-39 subdivision, appurtenances to the land means private roads, dams,  
 1-40 reservoirs, water wells, canals, ditches, terraces, and other  
 1-41 reshapings of the soil, fences, and riparian water rights.  
 1-42 Notwithstanding the other provisions of this subdivision:

1-43 (A) [7] land that is currently devoted  
 1-44 principally to wildlife management as defined by Subdivision (7)(B)  
 1-45 or (C) to the degree of intensity generally accepted in the area  
 1-46 qualifies for appraisal as qualified open-space land under this  
 1-47 subchapter regardless of the manner in which the land was used in  
 1-48 any preceding year; and

1-49 (B) land that is used principally as an  
 1-50 ecological laboratory by a public or private college or university  
 1-51 does not qualify for appraisal as qualified open-space land under  
 1-52 this subchapter on the basis of that use unless the land was  
 1-53 appraised as qualified open-space land under this subchapter on the  
 1-54 basis of that use for the 2017 tax year.

1-55 SECTION 2. This Act applies only to the appraisal of land  
 1-56 for ad valorem tax purposes for a tax year that begins on or after  
 1-57 the effective date of this Act.

1-58 SECTION 3. This Act takes effect January 1, 2018.

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