

1-1 By: Estes S.B. No. 1514
1-2 (In the Senate - Filed March 8, 2017; March 20, 2017, read
1-3 first time and referred to Committee on Finance; May 3, 2017,
1-4 reported adversely, with favorable Committee Substitute by the
1-5 following vote: Yeas 11, Nays 3; May 3, 2017, sent to printer.)

1-6 COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Nelson	X			
1-9	Hinojosa	X			
1-10	Bettencourt	X			
1-11	Birdwell	X			
1-12	Hancock	X			
1-13	Huffman	X			
1-14	Kolkhorst	X			
1-15	Nichols	X			
1-16	Schwertner	X			
1-17	Seliger		X		
1-18	Taylor of Galveston	X			
1-19	Uresti		X		
1-20	Watson		X		
1-21	West	X			
1-22	Whitmire			X	

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 1514 By: Nichols

1-24 A BILL TO BE ENTITLED
1-25 AN ACT

1-26 relating to the eligibility of land to continue to be appraised for
1-27 ad valorem tax purposes as qualified open-space land if the land
1-28 begins to be used for oil and gas operations.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by
1-31 adding Section 23.524 to read as follows:

1-32 Sec. 23.524. OIL AND GAS OPERATIONS ON LAND. The
1-33 eligibility of land for appraisal under this subchapter does not
1-34 end because a lessee under an oil and gas lease begins conducting
1-35 oil and gas operations over which the Railroad Commission of Texas
1-36 has jurisdiction on the land if the land otherwise continues to
1-37 qualify for appraisal under this subchapter.

1-38 SECTION 2. The change in law made by this Act does not
1-39 affect an additional tax imposed as a result of a change of use of
1-40 land appraised under Subchapter D, Chapter 23, Tax Code, that
1-41 occurred before the effective date of this Act.

1-42 SECTION 3. This Act takes effect on the date on which the
1-43 constitutional amendment proposed by the 85th Legislature, Regular
1-44 Session, 2017, authorizing the legislature to provide that the
1-45 eligibility of open-space land for ad valorem taxation on the basis
1-46 of its productive capacity does not end because an oil and gas
1-47 lessee begins conducting oil and gas operations on the land if the
1-48 land otherwise continues to be devoted to farm, ranch, or wildlife
1-49 management purposes or timber production is approved by the voters.
1-50 If that amendment is not approved by the voters, this Act has no
1-51 effect.

1-52 * * * * *