

BILL ANALYSIS

S.B. 594
By: Creighton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

According to interested parties, the procedure for the approval of rules adopted by the comptroller of public accounts relating to the appraisal of qualified open-space land and qualified timber land for property tax purposes is unnecessarily cumbersome. S.B. 594 seeks to simplify the process and allow for more frequent updates of the rules by changing the parties responsible for approval of the comptroller's applicable rules.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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

S.B. 594 amends the Tax Code to replace the requirements that, before taking effect, rules relating to the development and distribution of appraisal manuals setting forth the methods of appraising qualified open-space land and qualified timber land and the development and enforcement of procedures for verifying that land as qualified be approved by a majority vote of a committee comprised of the governor, the comptroller of public accounts, the attorney general, the agriculture commissioner, and the commissioner of the General Land Office, or the designees of those officials, with requirements that the rules regarding qualified open-space land be approved by the comptroller with the review and counsel of the Department of Agriculture before taking effect and the rules regarding qualified timber land be approved by the comptroller with the review and counsel of the Texas A&M Forest Service before taking effect.

EFFECTIVE DATE

January 1, 2018.