

BILL ANALYSIS

S.B. 1006
By: Nichols
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties question the appropriateness of qualifying for property tax purposes the land used principally as an ecological laboratory by a public or private college or university as open-space land on the basis of that use. S.B. 1006 seeks to revise the eligibility of land used as an ecological laboratory for appraisal for property tax purposes as qualified open-space land.

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. 1006 amends the Tax Code to establish that land that is used principally as an ecological laboratory by a public or private college or university does not qualify for appraisal as qualified open-space land for property tax purposes on the basis of that use unless the land was appraised as qualified open-space land on that basis for the 2017 tax year.

EFFECTIVE DATE

January 1, 2018.