

## **BILL ANALYSIS**

H.B. 3348  
By: Guillen  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

It has been suggested that landowners whose land qualifies for special appraisal for property tax purposes as agricultural or open-space land should not be penalized if the Texas Animal Health Commission has established a temporary quarantine for ticks on that land. H.B. 3348 seeks to provide for the continued eligibility of such land to be appraised as agricultural or open-space land, as applicable.

### **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**

H.B. 3348 amends the Tax Code to provide for the continued appraisal as agricultural land or open-space land for property tax purposes of land that is subject to a temporary quarantine established at any time during the tax year by the Texas Animal Health Commission (TAHC) for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks and otherwise continues to qualify for that applicable appraisal status. These provisions apply to land eligible for appraisal as agricultural land or as open-space land only during the period that begins on the date the land is designated as a tick eradication area and that ends on the date the land is released from quarantine by the TAHC.

H.B. 3348 requires the owner of such land to notify in writing the chief appraiser for each appraisal district in which the land is located that the land is located in a tick eradication area and that the land has been released from quarantine by the TACH, as applicable, not later than the 30th day after the date the land is so designated or released.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.