

By: Goldman

H.B. No. 2327

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to an exception to the renewal requirement for  
3 agricultural and timber tax exemption registration numbers issued  
4 to or held by persons who are at least 65 years of age.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section [151.1551](#), Tax Code, is amended by adding  
7 Subsection (f-1) to read as follows:

8 (f-1) Notwithstanding Subsection (f), a registration number  
9 issued to or held by a person who is 65 years of age or older does  
10 not expire and is not required to be renewed.

11 SECTION 2. Section [151.1551\(f-1\)](#), Tax Code, as added by  
12 this Act, does not apply to a registration number that expired  
13 before the effective date of this Act and was not renewed.

14 SECTION 3. The changes in law made by this Act do not affect  
15 tax liability accruing before the effective date of this Act. That  
16 liability continues in effect as if this Act had not been enacted,  
17 and the former law is continued in effect for the collection of  
18 taxes due and for civil and criminal enforcement of the liability  
19 for those taxes.

20 SECTION 4. This Act takes effect January 1, 2024.