

AN ACT

relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a surviving spouse.

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

SECTION 1. Section 23.54, Tax Code, is amended by adding Subsection (e-1) to read as follows:

(e-1) For purposes of Subsection (e), ownership of the land is not considered to have changed if ownership of the land is transferred from the former owner to the surviving spouse of the former owner.

SECTION 2. This Act takes effect January 1, 2024.

President of the Senate

Speaker of the House

I certify that H.B. No. 2354 was passed by the House on April 14, 2023, by the following vote: Yeas 143, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2354 on May 19, 2023, by the following vote: Yeas 136, Nays 2, 2 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2354 was passed by the Senate, with amendments, on May 15, 2023, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor