

By: Hefner

H.B. No. 2354

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the eligibility of land to continue to be appraised for
3 ad valorem tax purposes as qualified open-space land following a
4 transfer to a surviving spouse or surviving child.

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

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

8 (e-1) For purposes of Subsection (e), ownership of the land
9 is not considered to have changed if ownership of the land is
10 transferred from the former owner to the surviving spouse or a
11 surviving child of the former owner.

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