

1-1 By: Hefner (Senate Sponsor - Springer) H.B. No. 2354
 1-2 (In the Senate - Received from the House April 17, 2023;
 1-3 April 19, 2023, read first time and referred to Committee on Local
 1-4 Government; May 10, 2023, reported adversely, with favorable
 1-5 Committee Substitute by the following vote: Yeas 9, Nays 0;
 1-6 May 10, 2023, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			

1-18 COMMITTEE SUBSTITUTE FOR H.B. No. 2354 By: Springer

1-19 A BILL TO BE ENTITLED
 1-20 AN ACT

1-21 relating to the eligibility of land to continue to be appraised for
 1-22 ad valorem tax purposes as qualified open-space land following a
 1-23 transfer to a surviving spouse.

1-24 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-25 SECTION 1. Section 23.54, Tax Code, is amended by adding
 1-26 Subsection (e-1) to read as follows:

1-27 (e-1) For purposes of Subsection (e), ownership of the land
 1-28 is not considered to have changed if ownership of the land is
 1-29 transferred from the former owner to the surviving spouse of the
 1-30 former owner.

1-31 SECTION 2. This Act takes effect January 1, 2024.

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