

1-1 By: Zaffirini S.B. No. 1191
 1-2 (In the Senate - Filed February 24, 2023; March 9, 2023,
 1-3 read first time and referred to Committee on Local Government;
 1-4 March 29, 2023, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 7, Nays 0; March 29, 2023,
 1-6 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 S.B. No. 1191 By: Eckhardt

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

1-21 relating to late applications for the appraisal of land for ad
 1-22 valorem tax purposes as qualified open-space land following the
 1-23 death of the owner of the land.

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

1-25 SECTION 1. Section 23.541, Tax Code, is amended by adding
 1-26 Subsection (a-1) and amending Subsection (b) to read as follows:

1-27 (a-1) Notwithstanding Subsection (a), the chief appraiser
 1-28 shall accept and approve or deny an application for appraisal under
 1-29 this subchapter after the deadline for filing the application has
 1-30 passed if:

1-31 (1) the land that is the subject of the application was
 1-32 appraised under this subchapter in the preceding tax year;

1-33 (2) the ownership of the land changed as a result of
 1-34 the death of an owner of the land during the preceding tax year; and

1-35 (3) the application is filed not later than the
 1-36 delinquency date for the taxes on the land for the year for which
 1-37 the application is filed by:

1-38 (A) the surviving spouse or a surviving child of
 1-39 the decedent;

1-40 (B) the executor or administrator of the estate
 1-41 of the decedent; or

1-42 (C) a fiduciary acting on behalf of the surviving
 1-43 spouse or a surviving child of the decedent.

1-44 (b) If appraisal under this subchapter is approved when the
 1-45 application is filed late, the owner is liable for a penalty of 10
 1-46 percent of the difference between the amount of tax imposed on the
 1-47 property and the amount that would be imposed if the property were
 1-48 taxed at market value. The penalty prescribed by this subsection
 1-49 does not apply to a late application filed under Subsection (a-1).

1-50 SECTION 2. The change in law made by this Act applies
 1-51 beginning with the 2023 tax year.

1-52 SECTION 3. This Act takes effect immediately if it receives
 1-53 a vote of two-thirds of all the members elected to each house, as
 1-54 provided by Section 39, Article III, Texas Constitution. If this
 1-55 Act does not receive the vote necessary for immediate effect, this
 1-56 Act takes effect September 1, 2023.

1-57 * * * * *