

By: Springer

S.B. No. 1892

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land for appraisal for ad valorem tax purposes as qualified open-space land based on its use to raise or keep bees.

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

SECTION 1. Section 23.51, Tax Code, is amended by adding Subdivision (9) to read as follows:

(9) "Bee" and "colony" have the meanings assigned by Section 131.001, Agriculture Code.

SECTION 2. Subchapter D, Chapter 23, Tax Code, is amended by adding Section 23.5215 to read as follows:

Sec. 23.5215. STANDARDS FOR QUALIFICATION OF LAND FOR APPRAISAL BASED ON USE TO RAISE OR KEEP BEES. (a) Except as provided by Subsection (b), for land to qualify for appraisal under this subchapter for a tax year on the basis of its use to raise or keep bees:

(1) the land must contain at least six colonies; and

(2) the colonies must be located on the land for at least nine months of the year.

(b) If the land consists of more than 5 acres, the land must contain at least one additional colony for each additional 2.5 acres.

(c) Notwithstanding any other provision of this subchapter, land that qualifies for appraisal under this subchapter solely on

1 the basis that the land is used to raise or keep bees may not
2 subsequently qualify under Section 23.51(7) for appraisal under
3 this subchapter if the owner changes the use of the land to wildlife
4 management.

5 SECTION 3. This Act applies only to the appraisal of land
6 for ad valorem tax purposes for a tax year that begins on or after
7 the effective date of this Act.

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