

By: Staples

S.B. No. 1364

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the additional tax imposed on land appraised for ad
3 valorem taxation as timber land that is claimed as part of a
4 residence homestead or diverted to certain other uses.

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

6 SECTION 1. Section 23.76, Tax Code, is amended by adding
7 Subsections (h)-(k) to read as follows:

8 (h) The use of land does not change for purposes of
9 Subsection (a) solely because the owner of the land claims it as
10 part of the owner's residence homestead for purposes of Section
11 11.13.

12 (i) The sanctions provided by Subsection (a) do not apply to
13 land owned by an organization that qualifies as a religious
14 organization under Section 11.20(c) if the organization converts
15 the land to a use for which the land is eligible for an exemption
16 under Section 11.20 within five years.

17 (j) The sanctions provided by Subsection (a) do not apply to
18 a change in the use of land if:

19 (1) the land is located in an unincorporated area of a
20 county with a population of less than 100,000;

21 (2) the land does not exceed five acres;

22 (3) the land is owned by a not-for-profit cemetery
23 organization;

24 (4) the cemetery organization dedicates the land for a

1 cemetery purpose;

2 (5) the cemetery organization has not dedicated more
3 than five acres of land in the county for a cemetery purpose in the
4 five years preceding the date the cemetery organization dedicates
5 the land for a cemetery purpose; and

6 (6) the land is adjacent to a cemetery that has been in
7 existence for more than 100 years.

8 (k) In Subsection (j), "cemetery," "cemetery organization,"
9 and "cemetery purpose" have the meanings assigned those terms by
10 Section 711.001, Health and Safety Code.

11 SECTION 2. (a) This Act takes effect September 1, 2003.

12 (b) The change in law made by this Act applies only to a
13 change of use of land that occurs on or after the effective date of
14 this Act. A change of use of land that occurs before the effective
15 date of this Act is governed by the law in effect when the change of
16 use occurs, and that law is continued in effect for that purpose.