

1-1 By: Staples S.B. No. 1364
1-2 (In the Senate - Filed March 13, 2003; March 19, 2003, read
1-3 first time and referred to Committee on Finance; April 28, 2003,
1-4 reported favorably by the following vote: Yeas 12, Nays 0;
1-5 April 28, 2003, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the additional tax imposed on land appraised for ad
1-9 valorem taxation as timberland that is claimed as part of a
1-10 residence homestead or diverted to certain other uses.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 23.76, Tax Code, is amended by adding
1-13 Subsections (h) through (k) to read as follows:

1-14 (h) The use of land does not change for purposes of
1-15 Subsection (a) solely because the owner of the land claims it as
1-16 part of the owner's residence homestead for purposes of Section
1-17 11.13.

1-18 (i) The sanctions provided by Subsection (a) do not apply to
1-19 land owned by an organization that qualifies as a religious
1-20 organization under Section 11.20(c) if the organization converts
1-21 the land to a use for which the land is eligible for an exemption
1-22 under Section 11.20 within five years.

1-23 (j) The sanctions provided by Subsection (a) do not apply to
1-24 a change in the use of land if:

1-25 (1) the land is located in an unincorporated area of a
1-26 county with a population of less than 100,000;

1-27 (2) the land does not exceed five acres;

1-28 (3) the land is owned by a not-for-profit cemetery
1-29 organization;

1-30 (4) the cemetery organization dedicates the land for a
1-31 cemetery purpose;

1-32 (5) the cemetery organization has not dedicated more
1-33 than five acres of land in the county for a cemetery purpose in the
1-34 five years preceding the date the cemetery organization dedicates
1-35 the land for a cemetery purpose; and

1-36 (6) the land is adjacent to a cemetery that has been in
1-37 existence for more than 100 years.

1-38 (k) In Subsection (j), "cemetery," "cemetery organization,"
1-39 and "cemetery purpose" have the meanings assigned those terms by
1-40 Section 711.001, Health and Safety Code.

1-41 SECTION 2. (a) This Act takes effect September 1, 2003.

1-42 (b) The change in law made by this Act applies only to a
1-43 change of use of land that occurs on or after the effective date of
1-44 this Act. A change of use of land that occurs before the effective
1-45 date of this Act is governed by the law in effect when the change of
1-46 use occurs, and that law is continued in effect for that purpose.

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