

By: Martinez Fischer

H.B. No. 2746

A BILL TO BE ENTITLED

1 AN ACT

2 relating to liability for the additional tax imposed on land
3 appraised for ad valorem tax purposes as qualified open-space land
4 in the event of a change of use of the land if the land is
5 transferred to a charitable organization for purposes of building
6 housing for sale without profit to a low-income individual or
7 family.

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

9 SECTION 1. Section 23.55, Tax Code, is amended by adding
10 Subsection (p) to read as follows:

11 (p) The sanctions provided by Subsection (a) do not apply to
12 real property transferred to an organization described by Section
13 11.181(a) if the organization converts the real property to a use
14 for which the real property is eligible for an exemption under
15 Section 11.181(a). This subsection does not apply to the sanctions
16 provided by Subsection (a) in connection with a change in use
17 described by this subsection that are due to a county or school
18 district unless the governing body of the county or school
19 district, as applicable, waives the sanctions in the manner
20 required by law for official action by the body.

21 SECTION 2. The change in law made by this Act applies only
22 to a transfer of real property that occurs on or after the effective
23 date of this Act. A transfer of real property that occurs before
24 the effective date of this Act is governed by the law in effect

1 immediately before the effective date of this Act, and that law is
2 continued in effect for that purpose.

3 SECTION 3. This Act takes effect immediately if it receives
4 a vote of two-thirds of all the members elected to each house, as
5 provided by Section 39, Article III, Texas Constitution. If this
6 Act does not receive the vote necessary for immediate effect, this
7 Act takes effect September 1, 2011.