

By: Workman, Eiland, Naishtat

H.B. No. 561

A BILL TO BE ENTITLED

1 AN ACT  
2 relating to an exemption for land owned by a school from the  
3 additional tax imposed on the change of use of land appraised for ad  
4 valorem tax purposes as qualified open-space land.

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

6 SECTION 1. Section 23.55, Tax Code, is amended by adding  
7 Subsection (q) to read as follows:

8 (q) The sanctions provided by Subsection (a) do not apply to  
9 land owned by an organization that qualifies as a school under  
10 Section 11.21(d) if the organization converts the land to a use for  
11 which the land is eligible for an exemption under Section 11.21  
12 within five years.

13 SECTION 2. Section 23.55(q), Tax Code, as added by this Act,  
14 applies to a change of use of land that occurs on or after the  
15 effective date of this Act. A change of use of land that occurred  
16 before the effective date of this Act is governed by the law in  
17 effect when the change of use occurred, and the former law is  
18 continued in effect for that purpose.

19 SECTION 3. This Act takes effect immediately if it receives  
20 a vote of two-thirds of all the members elected to each house, as  
21 provided by Section 39, Article III, Texas Constitution. If this  
22 Act does not receive the vote necessary for immediate effect, this  
23 Act takes effect September 1, 2013.