

AN ACT

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

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

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

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

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

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

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President of the Senate

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Speaker of the House

I certify that H.B. No. 561 was passed by the House on April 23, 2013, by the following vote: Yeas 147, Nays 0, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 561 was passed by the Senate on May 20, 2013, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor