

1-1 By: Workman, Eiland, Naishtat H.B. No. 561
 1-2 (Senate Sponsor - Seliger)
 1-3 (In the Senate - Received from the House April 24, 2013;
 1-4 April 25, 2013, read first time and referred to Committee on
 1-5 Finance; May 15, 2013, reported favorably by the following vote:
 1-6 Yeas 11, Nays 0; May 15, 2013, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10			X	
1-11	X			
1-12	X			
1-13			X	
1-14	X			
1-15	X			
1-16			X	
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22			X	
1-23	X			

1-24 A BILL TO BE ENTITLED
 1-25 AN ACT

1-26 relating to an exemption for land owned by a school from the
 1-27 additional tax imposed on the change of use of land appraised for ad
 1-28 valorem tax purposes as qualified open-space land.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 23.55, Tax Code, is amended by adding
 1-31 Subsection (q) to read as follows:

1-32 (q) The sanctions provided by Subsection (a) do not apply to
 1-33 land owned by an organization that qualifies as a school under
 1-34 Section 11.21(d) if the organization converts the land to a use for
 1-35 which the land is eligible for an exemption under Section 11.21
 1-36 within five years.

1-37 SECTION 2. Section 23.55(q), Tax Code, as added by this Act,
 1-38 applies to a change of use of land that occurs on or after the
 1-39 effective date of this Act. A change of use of land that occurred
 1-40 before the effective date of this Act is governed by the law in
 1-41 effect when the change of use occurred, and the former law is
 1-42 continued in effect for that purpose.

1-43 SECTION 3. This Act takes effect immediately if it receives
 1-44 a vote of two-thirds of all the members elected to each house, as
 1-45 provided by Section 39, Article III, Texas Constitution. If this
 1-46 Act does not receive the vote necessary for immediate effect, this
 1-47 Act takes effect September 1, 2013.

1-48 * * * * *