

By: Simmons

H.B. No. 376

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the additional tax imposed on land appraised for ad  
3 valorem tax purposes as open-space land if a change in use of the  
4 land occurs.

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 Subsections (r) and (s) to read as follows:

8 (r) A property owner is subject to the sanctions provided by  
9 Subsection (a) if the property owner, a subsidiary of the property  
10 owner, or an affiliate of the property owner, or another person  
11 acting in concert with the property owner, subsidiary, or  
12 affiliate, or any combination of those persons acting in concert  
13 with one another:

14 (1) conveys land that has been appraised as provided  
15 by this subchapter to a person, the state, or a political  
16 subdivision of the state who changes the use of the land but is not  
17 subject to the sanctions provided by Subsection (a) for that  
18 action; and

19 (2) on or before the fifth anniversary of that  
20 conveyance:

21 (A) regains possession of the land; and

22 (B) uses the land in a way that would have  
23 subjected the land to the sanctions provided by Subsection (a) if  
24 the change had occurred before the conveyance described by

1 Subdivision (1).

2 (s) For purposes of determining the amount of the sanction  
3 provided by Subsection (a), the date of a change in the use of land  
4 that results in imposition of the sanction is the date of the  
5 conveyance described by Subsection (r)(1).

6 SECTION 2. Sections 23.55(r) and (s), Tax Code, as added by  
7 this Act, apply to a change of use of land that occurs on or after  
8 the effective date of this Act. A change of use of land that  
9 occurred before the effective date of this Act is governed by the  
10 law in effect when the change of use occurred, and the former law is  
11 continued in effect for that purpose.

12 SECTION 3. This Act takes effect immediately if it receives  
13 a vote of two-thirds of all the members elected to each house, as  
14 provided by Section 39, Article III, Texas Constitution. If this  
15 Act does not receive the vote necessary for immediate effect, this  
16 Act takes effect September 1, 2015.