

By: Schwertner, Buckingham, Seliger

S.B. No. 48

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 agricultural land if the  
4 use of the land changes as a result of a condemnation.

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

6 SECTION 1. Section 23.46, Tax Code, is amended by adding  
7 Subsection (g) to read as follows:

8 (g) If the additional taxes are due because the land has  
9 been diverted to a nonagricultural use as a result of a  
10 condemnation, the additional taxes and interest imposed by this  
11 section are the personal obligation of the condemning entity and  
12 not the property owner from whom the property was taken.

13 SECTION 2. The change in law made by this Act applies only  
14 to a change of use of land that occurs on or after the effective date  
15 of this Act. A change of use of land that occurred before the  
16 effective date of this Act is governed by the law in effect when the  
17 change of use occurred, and the former law is continued in effect  
18 for that purpose.

19 SECTION 3. This Act takes effect December 1, 2017.