

BILL ANALYSIS

S.B. 1459
By: Hinojosa
Agriculture & Livestock
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that the citrus industry is an important economic driver in Texas and concerns that abandoned citrus groves, while benefitting the landowners by being appraised as agricultural land, may harbor pests and diseases that may spread to nearby commercial growers. S.B.1459 seeks to address this concern by providing for a temporary cessation of the agricultural use of certain land to manage the spread of certain pests.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 1459 amends the Tax Code to establish that the eligibility of land for appraisal as agricultural land for property tax purposes does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area for a period prescribed by the bill if the land is located in a pest management zone and appraised as agricultural land primarily on the basis of the production of citrus in the tax year in which the agreement is executed; the owner of the land has executed an agreement with the Texas Citrus Pest and Disease Management Corporation, Inc., the commissioner of agriculture, or the U.S. Department of Agriculture to destroy, remove, or treat all the citrus trees located on the land that are or could become infested with pests; the owner complies with the bill's notification provisions; and the cessation of use is caused by the destruction, removal, or treatment of the citrus trees located on the land under the terms of the agreement described by the bill. The bill applies to land eligible for appraisal as agricultural land only during the period that begins on the date such an agreement is executed and ends on the fifth anniversary of that date.

S.B. 1459 requires the land owner not later than the 30th day after the date the owner executes the agreement to notify in writing the chief appraiser for each appraisal district in which the land is located that the agreement has been executed and that the owner intends to destroy, remove, or treat the citrus trees located on the land under the terms of the agreement and to submit with the notification a copy of the agreement to each chief appraiser. The bill establishes that a change of use of agricultural land for purposes of appraisal is considered to have occurred on the day the period of extended agricultural appraisal begins under the bill's provisions if the owner has not fully complied with the terms of such an agreement on the date the agreement ends.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.