

By: Hinojosa  
(Martinez)

S.B. No. 1459

A BILL TO BE ENTITLED

AN ACT

relating to incentives to encourage landowners to destroy, remove,  
or treat citrus trees located in a pest management zone.

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

SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by  
adding Section 23.524 to read as follows:

Sec. 23.524. TEMPORARY CESSATION OF AGRICULTURAL USE TO  
MANAGE THE SPREAD OF CERTAIN PESTS. (a) In this section,  
"commissioner," "corporation," "infested," "pest," and "pest  
management zone" have the meanings assigned by Section 80.003,  
Agriculture Code.

(b) The eligibility of land for appraisal under this  
subchapter 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 the period prescribed by  
Subsection (c) if:

(1) the land is:

(A) located in a pest management zone; and

(B) appraised under this subchapter primarily on  
the basis of the production of citrus in the tax year in which the  
agreement described by this subsection is executed;

(2) the owner of the land:

(A) has executed an agreement to destroy, remove,  
or treat all the citrus trees located on the land that are or could

1 become infested with pests with:

2 (i) the corporation;

3 (ii) the commissioner; or

4 (iii) the United States Department of  
5 Agriculture; and

6 (B) complies with the requirements of Subsection  
7 (d); and

8 (3) the cessation of use is caused by the destruction,  
9 removal, or treatment of the citrus trees located on the land under  
10 the terms of the agreement described by this subsection.

11 (c) Subsection (b) applies to land eligible for appraisal  
12 under this subchapter only during the period that begins on the date  
13 the agreement described by that subsection regarding the land is  
14 executed and that ends on the fifth anniversary of that date.

15 (d) The owner of land to which this section applies must,  
16 not later than the 30th day after the date the owner executes an  
17 agreement described by Subsection (b):

18 (1) notify in writing the chief appraiser for each  
19 appraisal district in which the land is located that:

20 (A) the agreement has been executed; and

21 (B) the owner intends to destroy, remove, or  
22 treat the citrus trees located on the land under the terms of the  
23 agreement; and

24 (2) submit a copy of the agreement to each chief  
25 appraiser with the notification.

26 (e) For the purposes of this subchapter, a change of use of  
27 the land subject to this section is considered to have occurred on

1 the day the period prescribed by Subsection (c) begins if the owner  
2 has not fully complied with the terms of the agreement described by  
3 Subsection (b) on the date the agreement ends.

4         SECTION 2. The change in law made by this Act applies only  
5 to land owned by a person who executes an agreement described by  
6 Section 23.524, Tax Code, as added by this Act, on or after the  
7 effective date of this Act.

8         SECTION 3. This Act takes effect immediately if it receives  
9 a vote of two-thirds of all the members elected to each house, as  
10 provided by Section 39, Article III, Texas Constitution. If this  
11 Act does not receive the vote necessary for immediate effect, this  
12 Act takes effect September 1, 2017.