

By: Hinojosa

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

become infested with pests with:

(i) the corporation;

(ii) the commissioner; or

(iii) the United States Department of
Agriculture; and

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

(3) 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 this subsection.

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

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

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

(A) the agreement has been executed; and

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

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

(e) For the purposes of this subchapter, a change of use of
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.