

1-1 By: Hinojosa S.B. No. 1459
 1-2 (In the Senate - Filed March 8, 2017; March 20, 2017, read
 1-3 first time and referred to Committee on Agriculture, Water & Rural
 1-4 Affairs; March 29, 2017, reported favorably by the following vote:
 1-5 Yeas 5, Nays 0; March 29, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10			X	
1-11			X	
1-12	X			
1-13	X			
1-14	X			

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to incentives to encourage landowners to destroy, remove,
 1-18 or treat citrus trees located in a pest management zone.
 1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
 1-20 SECTION 1. Subchapter D, Chapter 23, Tax Code, is amended by
 1-21 adding Section 23.524 to read as follows:
 1-22 Sec. 23.524. TEMPORARY CESSATION OF AGRICULTURAL USE TO
 1-23 MANAGE THE SPREAD OF CERTAIN PESTS. (a) In this section,
 1-24 "commissioner," "corporation," "infested," "pest," and "pest
 1-25 management zone" have the meanings assigned by Section 80.003,
 1-26 Agriculture Code.
 1-27 (b) The eligibility of land for appraisal under this
 1-28 subchapter does not end because the land ceases to be devoted
 1-29 principally to agricultural use to the degree of intensity
 1-30 generally accepted in the area for the period prescribed by
 1-31 Subsection (c) if:
 1-32 (1) the land is:
 1-33 (A) located in a pest management zone; and
 1-34 (B) appraised under this subchapter primarily on
 1-35 the basis of the production of citrus in the tax year in which the
 1-36 agreement described by this subsection is executed;
 1-37 (2) the owner of the land:
 1-38 (A) has executed an agreement to destroy, remove,
 1-39 or treat all the citrus trees located on the land that are or could
 1-40 become infested with pests with:
 1-41 (i) the corporation;
 1-42 (ii) the commissioner; or
 1-43 (iii) the United States Department of
 1-44 Agriculture; and
 1-45 (B) complies with the requirements of Subsection
 1-46 (d); and
 1-47 (3) the cessation of use is caused by the destruction,
 1-48 removal, or treatment of the citrus trees located on the land under
 1-49 the terms of the agreement described by this subsection.
 1-50 (c) Subsection (b) applies to land eligible for appraisal
 1-51 under this subchapter only during the period that begins on the date
 1-52 the agreement described by that subsection regarding the land is
 1-53 executed and that ends on the fifth anniversary of that date.
 1-54 (d) The owner of land to which this section applies must,
 1-55 not later than the 30th day after the date the owner executes an
 1-56 agreement described by Subsection (b):
 1-57 (1) notify in writing the chief appraiser for each
 1-58 appraisal district in which the land is located that:
 1-59 (A) the agreement has been executed; and
 1-60 (B) the owner intends to destroy, remove, or
 1-61 treat the citrus trees located on the land under the terms of the

2-1 agreement; and
2-2 (2) submit a copy of the agreement to each chief
2-3 appraiser with the notification.

2-4 (e) For the purposes of this subchapter, a change of use of
2-5 the land subject to this section is considered to have occurred on
2-6 the day the period prescribed by Subsection (c) begins if the owner
2-7 has not fully complied with the terms of the agreement described by
2-8 Subsection (b) on the date the agreement ends.

2-9 SECTION 2. The change in law made by this Act applies only
2-10 to land owned by a person who executes an agreement described by
2-11 Section 23.524, Tax Code, as added by this Act, on or after the
2-12 effective date of this Act.

2-13 SECTION 3. This Act takes effect immediately if it receives
2-14 a vote of two-thirds of all the members elected to each house, as
2-15 provided by Section 39, Article III, Texas Constitution. If this
2-16 Act does not receive the vote necessary for immediate effect, this
2-17 Act takes effect September 1, 2017.

2-18 * * * * *