

1-1 By: Schwertner S.B. No. 1979  
 1-2 (In the Senate - Filed March 10, 2017; March 27, 2017, read  
 1-3 first time and referred to Committee on Finance; April 26, 2017,  
 1-4 reported favorably by the following vote: Yeas 13, Nays 0;  
 1-5 April 26, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell			X	
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolkhorst	X			
1-14 Nichols	X			
1-15 Schwertner	X			
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to liability for the additional tax imposed on land  
 1-26 appraised for ad valorem tax purposes as agricultural land if the  
 1-27 use of the land changes as a result of a condemnation.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Section 23.46, Tax Code, is amended by adding  
 1-30 Subsection (g) to read as follows:

1-31 (g) If the additional taxes are due because the land has  
 1-32 been diverted to a nonagricultural use as a result of a  
 1-33 condemnation, the additional taxes and interest imposed by this  
 1-34 section are the personal obligation of the condemning entity and  
 1-35 not the property owner from whom the property was taken.

1-36 SECTION 2. The change in law made by this Act applies only  
 1-37 to a change of use of land that occurs on or after the effective date  
 1-38 of this Act. A change of use of land that occurred before the  
 1-39 effective date of this Act is governed by the law in effect when the  
 1-40 change of use occurred, and the former law is continued in effect  
 1-41 for that purpose.

1-42 SECTION 3. This Act takes effect September 1, 2017.

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