86R3628 JES-D

By:  Guillen, Springer H.B. No. 3348

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land on which the Texas Animal Health Commission has established a temporary quarantine for ticks for appraisal for ad valorem tax purposes as agricultural or open-space land.

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

SECTION 1.  Subchapter C, Chapter 23, Tax Code, is amended by adding Section 23.426 to read as follows:

Sec. 23.426.  TEMPORARY CESSATION OF AGRICULTURAL USE DUE TO QUARANTINE FOR TICKS. (a) The entitlement of an individual to have land the individual owns designated for agricultural use under this subchapter does not end because the individual ceases exclusively or continuously using the land for agriculture as an occupation or a business venture for profit for the period prescribed by Subsection (b) if the land:

(1)  is subject to a temporary quarantine established at any time during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Chapter 167, Agriculture Code; and

(2)  otherwise continues to qualify for the designation under Section 23.42.

(b)  Subsection (a) applies to land eligible for appraisal under this subchapter only during the period that begins on the date the land is designated as a tick eradication area and that ends on the date the land is released from quarantine by the Texas Animal Health Commission.

(c)  The owner of land to which this section applies must, not later than the 30th day after the date the land is designated as a tick eradication area, notify in writing the chief appraiser for each appraisal district in which the land is located that the land is located in a tick eradication area.

(d)  The owner of land to which this section applies must, not later than the 30th day after the date the land is released from quarantine by the Texas Animal Health Commission, notify in writing the chief appraiser for each appraisal district in which the land is located that the land has been released from quarantine by the Texas Animal Health Commission.

SECTION 2.  Subchapter D, Chapter 23, Tax Code, is amended by adding Section 23.526 to read as follows:

Sec. 23.526.  TEMPORARY CESSATION OF AGRICULTURAL USE DUE TO QUARANTINE FOR TICKS. (a) 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 (b) if the land:

(1)  is subject to a temporary quarantine established at any time during the tax year by the Texas Animal Health Commission for the purpose of regulating the handling of livestock and eradicating ticks or exposure to ticks under Chapter 167, Agriculture Code;

(2)  is appraised under this subchapter primarily on the basis of the livestock located in the area subject to quarantine in the tax year; and

(3)  otherwise continues to qualify for appraisal under this subchapter.

(b)  Subsection (a) applies to land eligible for appraisal under this subchapter only during the period that begins on the date the land is designated as a tick eradication area and that ends on the date the land is released from quarantine by the Texas Animal Health Commission.

(c)  The owner of land to which this section applies must, not later than the 30th day after the date the land is designated as a tick eradication area, notify in writing the chief appraiser for each appraisal district in which the land is located that the land is located in a tick eradication area.

(d)  The owner of land to which this section applies must, not later than the 30th day after the date the land is released from quarantine by the Texas Animal Health Commission, notify in writing the chief appraiser for each appraisal district in which the land is located that the land has been released from quarantine by the Texas Animal Health Commission.

SECTION 3.  The change in law made by this Act does not affect an additional tax imposed as a result of a change of use of land appraised under Subchapter C or D, Chapter 23, Tax Code, that occurred before the effective date of this Act.

SECTION 4.  This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2019.