86R5632 LHC-F

By:  Zaffirini S.B. No. 1962

A BILL TO BE ENTITLED

AN ACT

relating to the additional tax imposed if the use of land located in certain counties and appraised for ad valorem tax purposes as open-space land is changed.

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

SECTION 1.  Section 23.55, Tax Code, is amended by adding Subsection (r) to read as follows:

(r)  The sanctions provided by Subsection (a) do not apply to land located in a county with a population of less than 25,000.

SECTION 2.  The change in law made by this Act applies only to a change of use of land that occurs on or after the effective date of this Act.

SECTION 3.  This Act takes effect September 1, 2019.