

1-1 By: Murphy (Senate Sponsor - Hancock) H.B. No. 1254
1-2 (In the Senate - Received from the House April 4, 2019;
1-3 April 8, 2019, read first time and referred to Committee on
1-4 Property Tax; April 15, 2019, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; April 15, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	<u>X</u>			
1-9	<u>X</u>			
1-10	<u>X</u>			
1-11	<u>X</u>			
1-12	<u>X</u>			

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the eligibility of land secured by a home equity loan to
1-16 be designated for agricultural use for ad valorem tax purposes.

1-17 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-18 SECTION 1. Section 23.42(a), Tax Code, is amended to read as
1-19 follows:

1-20 (a) An [~~Except as provided by Subsection (a-1), an~~]
1-21 individual is entitled to have land he owns designated for
1-22 agricultural use if, on January 1:

1-23 (1) the land has been devoted exclusively to or
1-24 developed continuously for agriculture for the three years
1-25 preceding the current year;

1-26 (2) the individual is using and intends to use the land
1-27 for agriculture as an occupation or a business venture for profit
1-28 during the current year; and

1-29 (3) agriculture is the individual's primary occupation
1-30 and primary source of income.

1-31 SECTION 2. Section 23.42(a-1), Tax Code, is repealed.

1-32 SECTION 3. This Act takes effect January 1, 2020.

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