

By: Zaffirini

S.B. No. 1962

A BILL TO BE ENTITLED

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

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

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

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

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

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