

By: King of Parker

H.B. No. 1084

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the calculation of the additional tax imposed on land
3 appraised for ad valorem tax purposes as open-space or timber land
4 as a result of a change in the use of the land.

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 a portion of a parcel of land that is subject to a right-of-way when
10 the change in use occurs.

11 SECTION 2. Section 23.76, Tax Code, is amended by adding
12 Subsection (l) to read as follows:

13 (l) The sanctions provided by Subsection (a) do not apply to
14 a portion of a parcel of land that is subject to a right-of-way when
15 the change in use occurs.

16 SECTION 3. The changes in law made by this Act apply only to
17 a change of use of land that occurs on or after the effective date of
18 this Act.

19 SECTION 4. This Act takes effect immediately if it receives
20 a vote of two-thirds of all the members elected to each house, as
21 provided by Section 39, Article III, Texas Constitution. If this
22 Act does not receive the vote necessary for immediate effect, this
23 Act takes effect September 1, 2021.