

1-1 By: Schwertner, et al. S.B. No. 725
 1-2 (In the Senate - Filed February 22, 2021; March 11, 2021,
 1-3 read first time and referred to Committee on Local Government;
 1-4 April 8, 2021, reported favorably by the following vote: Yeas 9,
 1-5 Nays 0; April 8, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Menéndez	X			
1-9 Eckhardt	X			
1-10 Gutierrez	X			
1-11 Hall	X			
1-12 Nichols	X			
1-13 Paxton	X			
1-14 Springer	X			
1-15 Zaffirini	X			

1-17 A BILL TO BE ENTITLED
 1-18 AN ACT

1-19 relating to the qualification of land for appraisal for ad valorem
 1-20 tax purposes as agricultural land and the liability for the
 1-21 additional tax imposed on such land if the use of the land changes
 1-22 as a result of a condemnation.

1-23 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-24 SECTION 1. Section 23.46, Tax Code, is amended by adding
 1-25 Subsections (e-1) and (g) to read as follows:

1-26 (e-1) A portion of a parcel of land is not diverted to
 1-27 nonagricultural use for purposes of Subsection (c) because the
 1-28 portion is subject to a right-of-way that is less than 200 feet wide
 1-29 and that was taken by condemnation if the remainder of the parcel of
 1-30 land qualifies for appraisal under this subchapter.

1-31 (g) If the additional taxes are due because the land has
 1-32 been diverted to a nonagricultural use as a result of a
 1-33 condemnation, the additional taxes and interest imposed by this
 1-34 section are the personal obligation of the condemning entity and
 1-35 not the property owner from whom the property was taken.

1-36 SECTION 2. (a) Section 23.46(e-1), Tax Code, as added by
 1-37 this Act, applies only to the appraisal of land for ad valorem tax
 1-38 purposes for a tax year that begins on or after the effective date
 1-39 of this Act.

1-40 (b) Section 23.46(g), Tax Code, as added by this Act,
 1-41 applies only to a change of use of land that occurs on or after the
 1-42 effective date of this Act.

1-43 SECTION 3. This Act takes effect September 1, 2021.

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