88R7265 CJC-F

By:  Hefner H.B. No. 2354

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land following a transfer to a surviving spouse or surviving child.

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

SECTION 1.  Section 23.54, Tax Code, is amended by adding Subsection (e-1) to read as follows:

(e-1)  For purposes of Subsection (e), ownership of the land is not considered to have changed if ownership of the land is transferred from the former owner to the surviving spouse or a surviving child of the former owner.

SECTION 2.  This Act takes effect January 1, 2024.