By:  Hefner (Senate Sponsor - Springer) H.B. No. 2354

(In the Senate - Received from the House April 17, 2023; April 19, 2023, read first time and referred to Committee on Local Government; May 10, 2023, reported adversely, with favorable Committee Substitute by the following vote: Yeas 9, Nays 0; May 10, 2023, sent to printer.)

COMMITTEE VOTE

                 Yea Nay Absent  PNV

Bettencourt       X

Springer          X

Eckhardt          X

Gutierrez         X

Hall              X

Nichols           X

Parker            X

Paxton            X

West              X

COMMITTEE SUBSTITUTE FOR H.B. No. 2354 By:  Springer

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.

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 of the former owner.

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

\* \* \* \* \*