

By: Lozano

H.B. No. 1895

A BILL TO BE ENTITLED

AN ACT

relating to the method to be used by the chief appraiser of an appraisal district to determine the market value for ad valorem tax purposes of the real property of a recreational vehicle park.

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

SECTION 1. Subchapter B, Chapter 23, Tax Code, is amended by adding Section 23.27 to read as follows:

Sec. 23.27. RECREATIONAL VEHICLE PARK. (a) In this section, "recreational vehicle park" has the meaning assigned by Section 13.087, Water Code.

(b) In determining the market value of the real property of a recreational vehicle park, the chief appraiser shall use the cost method of appraisal.

SECTION 2. Section 23.27, Tax Code, as added by this Act, applies only to the appraisal of the real property of a recreational vehicle park for a tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2024.