| **House Bill 2354**Senate AmendmentsSection-by-Section Analysis |
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| HOUSE VERSION | SENATE VERSION (CS) | CONFERENCE |
| 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 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. | SECTION 2. Same as House version. |  |