

By: Zaffirini

S.B. No. 974

A BILL TO BE ENTITLED

AN ACT

relating to the additional tax imposed if the use of land located in certain counties and appraised for ad valorem tax purposes as open-space land is changed.

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

SECTION 1. Section 23.55, Tax Code, is amended by adding Subsection (r) to read as follows:

(r) The sanctions provided by Subsection (a) do not apply to land located in a county with a population of less than 25,000.

SECTION 2. The change in law made by this Act applies only to a change of use of land that occurs on or after the effective date of this Act. A change of use of land that occurred before the effective date of this Act is governed by the law in effect when the change of use occurred, and the former law is continued in effect for that purpose.

SECTION 3. This Act takes effect September 1, 2015.