

By: Lavender, et al.

H.B. No. 2049

Substitute the following for H.B. No. 2049:

By: Lyne

C.S.H.B. No. 2049

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the eligibility of certain land used to raise or keep
3 bees for appraisal for ad valorem tax purposes as qualified
4 open-space land.

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

6 SECTION 1. Section 23.51(2), Tax Code, is amended to read as
7 follows:

8 (2) "Agricultural use" includes but is not limited to
9 the following activities: cultivating the soil, producing crops for
10 human food, animal feed, or planting seed or for the production of
11 fibers; floriculture, viticulture, and horticulture; raising or
12 keeping livestock; raising or keeping exotic animals for the
13 production of human food or of fiber, leather, pelts, or other
14 tangible products having a commercial value; planting cover crops
15 or leaving land idle for the purpose of participating in a
16 governmental program, provided the land is not used for residential
17 purposes or a purpose inconsistent with agricultural use; and
18 planting cover crops or leaving land idle in conjunction with
19 normal crop or livestock rotation procedure. The term also
20 includes the use of land to produce or harvest logs and posts for
21 the use in constructing or repairing fences, pens, barns, or other
22 agricultural improvements on adjacent qualified open-space land
23 having the same owner and devoted to a different agricultural use.
24 The term also includes the use of land for wildlife management. The

1 term also includes the use of land to raise or keep bees for
2 pollination or for the production of human food or other tangible
3 products having a commercial value, provided that the land used is
4 not less than 5 or more than 20 acres.

5 SECTION 2. This Act applies only to the appraisal of land
6 for ad valorem tax purposes for a tax year that begins on or after
7 the effective date of this Act.

8 SECTION 3. This Act takes effect January 1, 2012.