

By: Lavender

H.B. No. 2049

A BILL TO BE ENTITLED

AN ACT

relating to the eligibility of land used to raise or keep bees for appraisal for ad valorem tax purposes as qualified open-space land.

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

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

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

1 The term also includes the use of land for wildlife management.

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

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