

1-1 By: Springer (Senate Sponsor - Nichols) H.B. No. 639
1-2 (In the Senate - Received from the House May 6, 2019;
1-3 May 6, 2019, read first time and referred to Committee on Property
1-4 Tax; May 13, 2019, reported favorably by the following vote: Yeas
1-5 5, Nays 0; May 13, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	Bettencourt	X		
1-9	Paxton	X		
1-10	Creighton	X		
1-11	Hancock	X		
1-12	Hinojosa	X		

1-13 A BILL TO BE ENTITLED
1-14 AN ACT

1-15 relating to the eligibility of land used as an ecological
1-16 laboratory for appraisal for ad valorem tax purposes as qualified
1-17 open-space land.

1-18 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-19 SECTION 1. Section 23.51(1), Tax Code, is amended to read as
1-20 follows:

1-21 (1) "Qualified open-space land" means land that is
1-22 currently devoted principally to agricultural use to the degree of
1-23 intensity generally accepted in the area and that has been devoted
1-24 principally to agricultural use or to production of timber or
1-25 forest products for five of the preceding seven years or land that
1-26 is used principally as an ecological laboratory by a public or
1-27 private college or university and that has been used principally in
1-28 that manner by a college or university for five of the preceding
1-29 seven years. Qualified open-space land includes all appurtenances
1-30 to the land. For the purposes of this subdivision, appurtenances to
1-31 the land means private roads, dams, reservoirs, water wells,
1-32 canals, ditches, terraces, and other reshapings of the soil,
1-33 fences, and riparian water rights. Notwithstanding the other
1-34 provisions of this subdivision, land that is currently devoted
1-35 principally to wildlife management as defined by Subdivision (7)(B)
1-36 or (C) to the degree of intensity generally accepted in the area
1-37 qualifies for appraisal as qualified open-space land under this
1-38 subchapter regardless of the manner in which the land was used in
1-39 any preceding year.

1-40 SECTION 2. (a) Except as provided by Subsection (b) of this
1-41 section, the change in law made by this Act applies beginning with
1-42 the tax year that begins January 1, 2021.

1-43 (b) This subsection applies only to land that first
1-44 qualified for appraisal under Subchapter D, Chapter 23, Tax Code,
1-45 on the basis of its use as an ecological laboratory in the 2014,
1-46 2015, 2016, 2017, 2018, 2019, or 2020 tax year. The change in law
1-47 made by this Act applies to land to which this subsection applies
1-48 beginning with the tax year that begins January 1, 2027. For the
1-49 2021, 2022, 2023, 2024, 2025, and 2026 tax years, the qualification
1-50 of land to which this subsection applies for appraisal under
1-51 Subchapter D, Chapter 23, Tax Code, on the basis of its use as an
1-52 ecological laboratory is governed by the law as it existed
1-53 immediately before the effective date of this Act, and the former
1-54 law is continued in effect for that purpose.

1-55 SECTION 3. This Act takes effect January 1, 2021.

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