

1-1 By: Guillen, Springer (Senate Sponsor - Hinojosa) H.B. No. 3348
1-2 (In the Senate - Received from the House April 11, 2019;
1-3 April 15, 2019, read first time and referred to Committee on
1-4 Property Tax; May 3, 2019, reported favorably by the following
1-5 vote: Yeas 5, Nays 0; May 3, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			

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

1-15 relating to the eligibility of land on which the Texas Animal Health
1-16 Commission has established a temporary quarantine for ticks for
1-17 appraisal for ad valorem tax purposes as agricultural or open-space
1-18 land.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Subchapter C, Chapter 23, Tax Code, is amended by
1-21 adding Section 23.426 to read as follows:

1-22 Sec. 23.426. TEMPORARY CESSATION OF AGRICULTURAL USE DUE TO
1-23 QUARANTINE FOR TICKS. (a) The entitlement of an individual to have
1-24 land the individual owns designated for agricultural use under this
1-25 subchapter does not end because the individual ceases exclusively
1-26 or continuously using the land for agriculture as an occupation or a
1-27 business venture for profit for the period prescribed by Subsection
1-28 (b) if the land:

1-29 (1) is subject to a temporary quarantine established
1-30 at any time during the tax year by the Texas Animal Health
1-31 Commission for the purpose of regulating the handling of livestock
1-32 and eradicating ticks or exposure to ticks under Chapter 167,
1-33 Agriculture Code; and

1-34 (2) otherwise continues to qualify for the designation
1-35 under Section 23.42.

1-36 (b) Subsection (a) applies to land eligible for appraisal
1-37 under this subchapter only during the period that begins on the date
1-38 the land is designated as a tick eradication area and that ends on
1-39 the date the land is released from quarantine by the Texas Animal
1-40 Health Commission.

1-41 (c) The owner of land to which this section applies must,
1-42 not later than the 30th day after the date the land is designated as
1-43 a tick eradication area, notify in writing the chief appraiser for
1-44 each appraisal district in which the land is located that the land
1-45 is located in a tick eradication area.

1-46 (d) The owner of land to which this section applies must,
1-47 not later than the 30th day after the date the land is released from
1-48 quarantine by the Texas Animal Health Commission, notify in writing
1-49 the chief appraiser for each appraisal district in which the land is
1-50 located that the land has been released from quarantine by the Texas
1-51 Animal Health Commission.

1-52 SECTION 2. Subchapter D, Chapter 23, Tax Code, is amended by
1-53 adding Section 23.526 to read as follows:

1-54 Sec. 23.526. TEMPORARY CESSATION OF AGRICULTURAL USE DUE TO
1-55 QUARANTINE FOR TICKS. (a) The eligibility of land for appraisal
1-56 under this subchapter does not end because the land ceases to be
1-57 devoted principally to agricultural use to the degree of intensity
1-58 generally accepted in the area for the period prescribed by
1-59 Subsection (b) if the land:

1-60 (1) is subject to a temporary quarantine established
1-61 at any time during the tax year by the Texas Animal Health

2-1 Commission for the purpose of regulating the handling of livestock
2-2 and eradicating ticks or exposure to ticks under Chapter 167,
2-3 Agriculture Code;

2-4 (2) is appraised under this subchapter primarily on
2-5 the basis of the livestock located in the area subject to quarantine
2-6 in the tax year; and

2-7 (3) otherwise continues to qualify for appraisal under
2-8 this subchapter.

2-9 (b) Subsection (a) applies to land eligible for appraisal
2-10 under this subchapter only during the period that begins on the date
2-11 the land is designated as a tick eradication area and that ends on
2-12 the date the land is released from quarantine by the Texas Animal
2-13 Health Commission.

2-14 (c) The owner of land to which this section applies must,
2-15 not later than the 30th day after the date the land is designated as
2-16 a tick eradication area, notify in writing the chief appraiser for
2-17 each appraisal district in which the land is located that the land
2-18 is located in a tick eradication area.

2-19 (d) The owner of land to which this section applies must,
2-20 not later than the 30th day after the date the land is released from
2-21 quarantine by the Texas Animal Health Commission, notify in writing
2-22 the chief appraiser for each appraisal district in which the land is
2-23 located that the land has been released from quarantine by the Texas
2-24 Animal Health Commission.

2-25 SECTION 3. The change in law made by this Act does not
2-26 affect an additional tax imposed as a result of a change of use of
2-27 land appraised under Subchapter C or D, Chapter 23, Tax Code, that
2-28 occurred before the effective date of this Act.

2-29 SECTION 4. This Act takes effect immediately if it receives
2-30 a vote of two-thirds of all the members elected to each house, as
2-31 provided by Section 39, Article III, Texas Constitution. If this
2-32 Act does not receive the vote necessary for immediate effect, this
2-33 Act takes effect September 1, 2019.

2-34 * * * * *