

1-1 By: Schwertner, et al. S.B. No. 555
 1-2 (In the Senate - Filed January 31, 2019; February 21, 2019,
 1-3 read first time and referred to Committee on Property Tax;
 1-4 April 1, 2019, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 5, Nays 0; April 1, 2019,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

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

1-14 COMMITTEE SUBSTITUTE FOR S.B. No. 555 By: Creighton

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to the qualification of land for appraisal for ad valorem
 1-18 tax purposes as agricultural land and the liability for the
 1-19 additional tax imposed on such land if the use of the land changes
 1-20 as a result of a condemnation.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 23.46, Tax Code, is amended by adding
 1-23 Subsections (e-1) and (g) to read as follows:

1-24 (e-1) A portion of a parcel of land is not diverted to
 1-25 nonagricultural use for purposes of Subsection (c) because the
 1-26 portion is subject to a right-of-way that is less than 200 feet wide
 1-27 and that was taken by condemnation if the remainder of the parcel of
 1-28 land qualifies for appraisal under this subchapter.

1-29 (g) If the additional taxes are due because the land has
 1-30 been diverted to a nonagricultural use as a result of a
 1-31 condemnation, the additional taxes and interest imposed by this
 1-32 section are the personal obligation of the condemning entity and
 1-33 not the property owner from whom the property was taken.

1-34 SECTION 2. (a) Section 23.46(e-1), Tax Code, as added by
 1-35 this Act, applies only to the appraisal of land for ad valorem tax
 1-36 purposes for a tax year that begins on or after the effective date
 1-37 of this Act.

1-38 (b) Section 23.46(g), Tax Code, as added by this Act,
 1-39 applies only to a change of use of land that occurs on or after the
 1-40 effective date of this Act.

1-41 SECTION 3. This Act takes effect September 1, 2019.

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