

Chapter 12

H.B. No. 1254

1 AN ACT
2 relating to the eligibility of land secured by a home equity loan to
3 be designated for agricultural use for ad valorem tax purposes.

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

5 SECTION 1. Section 23.42(a), Tax Code, is amended to read as
6 follows:

7 (a) An [~~Except as provided by Subsection (a-1), an~~]
8 individual is entitled to have land he owns designated for
9 agricultural use if, on January 1:

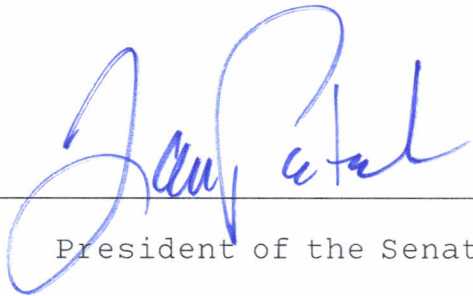
10 (1) the land has been devoted exclusively to or
11 developed continuously for agriculture for the three years
12 preceding the current year;

13 (2) the individual is using and intends to use the land
14 for agriculture as an occupation or a business venture for profit
15 during the current year; and

16 (3) agriculture is the individual's primary occupation
17 and primary source of income.

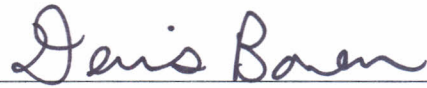
18 SECTION 2. Section 23.42(a-1), Tax Code, is repealed.

19 SECTION 3. This Act takes effect January 1, 2020.



President of the Senate

H.B. No. 1254



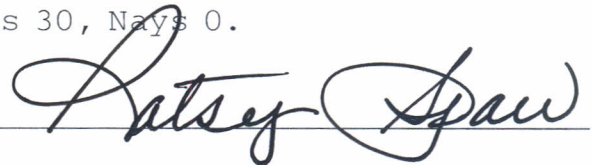
Speaker of the House

I certify that H.B. No. 1254 was passed by the House on April 3, 2019, by the following vote: Yeas 146, Nays 1, 2 present, not voting.



Chief Clerk of the House

I certify that H.B. No. 1254 was passed by the Senate on April 25, 2019, by the following vote: Yeas 30, Nays 0.



Secretary of the Senate

APPROVED:

5-7-19

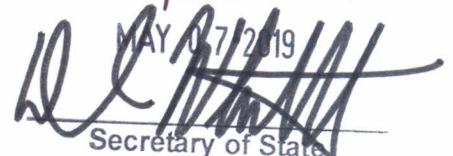
Date



Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
9:30 pm O'CLOCK

MAY 07 2019



Secretary of State