

BILL ANALYSIS

Senate Research Center

S.B. 1033
By: Harris
Finance
3-24-97
As Filed

DIGEST

Currently, the law specifically excepts right-of-way transactions and condemnations from a rollback tax. Public use exceptions are too narrow to provide protection to property owners who donate or dedicate their property for public use. S.B. 1033 provides that sanctions provided by Subsection (a) of this section, additional taxes, do not apply if the change of use occurs as a result of a transfer of the property to the state or a political subdivision of this state to be used for a public purpose.

PURPOSE

As proposed, S.B. 1033 provides that sanctions provided by Subsection (a) of this section, additional taxes, do not apply if the change of use occurs as a result of a transfer of the property to the state or a political subdivision of this state to be used for a public purpose.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 23.55(f), Tax Code, to provide that sanctions provided by Subsection (a) of this section do not apply if the change of use occurs as a result of a transfer of the property to the state or a political subdivision of this state to be used for a public purpose.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.
Effective date: upon passage.