

## **BILL ANALYSIS**

Senate Research Center

S.B. 1272  
By: Bernsen  
Intergovernmental Relations  
4/5/2001  
As Filed

### **DIGEST AND PURPOSE**

Currently, agriculture is defined as “the use of land to produce plant or animal products, including fish or poultry products, under natural conditions...” Large nurseries located in rural Texas supply commercial plant outlets throughout the United States, providing economic benefits in counties where they are located. These nurseries produce plant products in greenhouses that can be up to 10 acres in size. Even though such greenhouses are used to produce commercial plant products, the land on which the greenhouses are located is currently ineligible for an agricultural use determination. As proposed, S.B. 1272 allows land located in a county with a population of 35,000 or less on which a greenhouse for growing florist items is located to be designated as agricultural use for ad valorem tax appraisal purposes.

### **RULEMAKING AUTHORITY**

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

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Chapter 23C, Tax Code, by adding Section 23.425, as follows:

Sec. 23.425. ELIGIBILITY OF LAND USED FOR GROWING FLORIST ITEMS IN CERTAIN COUNTIES. (a) Provides that this section applies only to land: that is located in a county with a population of 35,000 or less; and on which a greenhouse for growing florist items is located.

(b) Entitles a person who owns land described by Subsection (a) to have the land designated for agricultural use under this subchapter if the land otherwise qualifies for the designation under Section 23.42. Provides that for purposes of Section 23.41, a greenhouse described by Subsection (a)(2) is an appurtenance to the land.

(c) Defines "florist item" and "greenhouse."

SECTION 2. Effective date: January 1, 2002.  
Makes application of this Act prospective.