

Amend CSHB 2424 by adding the following appropriately numbered SECTIONS to the bill and renumbering the subsequent SECTIONS accordingly:

SECTION _____. Amend Section 32.03, Tax Code, by adding Subsection (j) as follows:

(j) For purposes of this section, except as provided in Section 32.015(a), Tax Code, unpaid taxes due a taxing unit include:

(1) all unpaid taxes and any penalty and interest due that taxing unit for a tax year preceding the current tax year; and

(2) for a manufactured home that was located in the taxing unit on January 1 of the current tax year:

(A) taxes due for the current tax year; or

(B) if taxes for the current tax year have not been levied by the taxing unit, an estimated amount of taxes computed by multiplying the taxable value of the manufactured home, according to the most recent certified appraisal roll for the taxing unit, by the taxing unit's adopted tax rate for the preceding tax year.