

Amend SB 340 as follows:

(1) In the recital to SECTION 1 of the bill (House Committee Printing page 1, line 6), strike "(i)" and substitute "(j)".

(2) At the end of SECTION 1 of the bill, following proposed Section 22.01(i), Tax Code (House Committee Printing page 3, following line 8), add the following:

(j) Subsection (a) does not apply to property:

(1) that was exempt in the preceding tax year;

(2) that is described by Section 11.145, 11.15, 11.16, 11.161, or 11.25; or

(3) subject to Section 22.02(b), for which the property owner has timely filed an application for an exemption.

(3) Between SECTIONS 1 and 2 of the bill (House Committee Printing page 3, between lines 8 and 9), insert the following SECTION, appropriately numbered, and renumber the subsequent SECTIONS of the bill accordingly:

SECTION \_\_. Section 22.02, Tax Code, is amended to read as follows:

Sec. 22.02. RENDITION OF PROPERTY LOSING EXEMPTION DURING TAX YEAR OR FOR WHICH EXEMPTION APPLICATION IS DENIED. (a) If an exemption applicable to a property on January 1 terminates during the tax year, the person who owns or acquires the property on the date applicability of the exemption terminates shall render the property for taxation within 30 days after the date of termination.

(b) If the chief appraiser denies an application for an exemption for property described by Section 22.01(a), the person who owns the property on the date the application is denied shall render the property for taxation in the manner provided by Section 22.01 within 30 days after the date of denial.