

Amend **SB 340** on third reading as follows:

(1) Between the enacting clause and SECTION 1 of the bill (House Committee Printing page 1, between lines 4 and 5), insert the following appropriately numbered SECTIONS:

SECTION _____. Section 1.085, Tax Code, is amended by amending Subsection (b) and adding Subsections (e)-(g) to read as follows:

(b) An agreement between a chief appraiser and a property owner must:

(1) be in writing;

(2) be signed by the chief appraiser and the property owner; and

(3) specify:

(A) the medium of communication;

(B) the type of communication covered; ~~and~~

(C) the means for protecting the security of a communication;

(D) the means for confirming delivery of a communication; and

(E) the electronic mail address of the property owner or person designated to represent the property owner under Section 1.111, as applicable.

(e) The comptroller by rule:

(1) shall prescribe acceptable media, formats, content, and methods for the electronic transmission of notices required by Section 25.19; and

(2) may prescribe acceptable media, formats, content, and methods for the electronic transmission of other notices, renditions, and applications.

(f) In an agreement entered into under this section, a chief appraiser may select the medium, format, content, and method to be used by the appraisal district from among those prescribed by the comptroller under Subsection (e).

(g) Notwithstanding Subsection (a), if a property owner whose property is included in 25 or more accounts in the appraisal records of the appraisal district requests the chief appraiser to enter into an agreement for the delivery of the notice required by

Section 25.19 in an electronic format, the chief appraiser must enter into an agreement under this section for that purpose and shall deliver the notice in accordance with an electronic medium, format, content, and method prescribed by the comptroller under Subsection (e).

SECTION _____. Section 1.09, Tax Code, is amended to read as follows:

Sec. 1.09. AVAILABILITY OF FORMS. When a property owner is required by this title to use a form, the office or agency with which the form is filed shall make printed and electronic versions of the forms readily and timely available and shall furnish a property owner a form without charge.

(2) Strike SECTION 9 of the bill (House Committee Printing page 11, lines 1-13) and substitute the following appropriately numbered SECTION:

SECTION _____. (a) Except as provided by Subsections (b) and (c) of this section, this Act takes effect January 1, 2004, and applies only to the rendition of property for ad valorem tax purposes for a tax year that begins on or after that date.

(b) Sections 1.085 and 1.09, Tax Code, as amended by this Act, take effect January 1, 2005.

(c) Subsection (c), Section 22.23, Tax Code, as added by this Act, takes effect September 1, 2003, and applies to the rendition of property for ad valorem tax purposes for the 2003 tax year.

(d) Subsection (f), Section 23.23, Tax Code, as added by this Act, applies to the appraisal of property for a tax year beginning on or after the effective date of this Act regardless of whether the casualty or mold or water damage occurred before, on, or after the effective date of this Act.

(e) Except as provided by Subsection (f) of this section, the changes in law made by this Act to Section 1.085, Tax Code, apply only to an agreement between a chief appraiser and a property owner entered into on or after January 1, 2005. An agreement between a chief appraiser and a property owner entered into before January 1, 2005, is governed by the law in effect on the date the agreement was entered into, and the former law is continued in

effect for that purpose.

(f) Notwithstanding Subsection (b) of this section, in the case of an appraisal district established for a county with a population of 500,000 or less, the changes in law made by this Act to Section 1.085, Tax Code, apply only to an agreement between the chief appraiser and a property owner entered into on or after January 1, 2006. An agreement between the chief appraiser of such an appraisal district and a property owner entered into before January 1, 2006, is governed by the law in effect on the date the agreement was entered into, and the former law is continued in effect for that purpose.

(g) Notwithstanding Subsection (b) of this section, an appraisal district established in a county with a population of 500,000 or less or a taxing unit located in a county with a population of 500,000 or less is not required to comply with Section 1.09, Tax Code, as amended by this Act, until January 1, 2006.

(3) Renumber the existing SECTIONS of the bill appropriately.