

Amend CSSB 340 as follows:

(1) In the recital to SECTION 1 of the bill (committee printing page 1, line 14), strike "(i)" and substitute "(j)".

(2) In SECTION 1 of the bill, in proposed Section 22.01(g)(2), Tax Code (committee printing page 1, line 50), strike "Section 22.29(b)" and substitute "Section 22.29".

(3) Between SECTIONS 1 and 2 of the bill (committee printing page 2, between lines 4 and 5), insert the following:

(j) If the property owner is a business with 50 or fewer employees, the property owner may base the owner's estimate of the market value of the property under Subsection (a)(5) on the depreciation schedules used for federal income tax purposes.

(4) Strike SECTION 2 of the bill (committee printing page 2, lines 5-40) and renumber the subsequent sections of the bill accordingly.

(5) In the recital to SECTION 5 of the bill (committee printing page 3, line 15), strike "22.28, 22.29, and 22.30" and substitute "22.28 through 22.31".

(6) In SECTION 5 of the bill, in proposed Section 22.29(a), Tax Code (committee printing page 3, lines 35 and 36), strike "it is finally determined by a court" and substitute "the chief appraiser, after inspecting books, records, and papers produced following the granting of an injunction under Section 22.31, determines".

(7) In SECTION 5 of the bill, strike proposed Sections 22.29(b) and (c), Tax Code (committee printing page 3, lines 45-62), and substitute the following:

(b) In determining whether to impose a penalty under this section, the chief appraiser shall consider the factors listed in Section 22.31(b).

(8) In SECTION 5 of the bill, in proposed Section 22.29(d), Tax Code (committee printing page 3, line 63), strike "(d)" and substitute "(c)".

(9) Between SECTIONS 5 and 6 of the bill (committee printing page 4, between lines 33 and 34), insert the following:

Sec. 22.31. INJUNCTION REQUIRING ACCESS TO BOOKS, RECORDS, AND PAPERS. (a) The chief appraiser may bring an action for an injunction requiring a person who has filed a rendition statement

or property report to produce for inspection the books, records, and papers in the possession of the person that contain the information required by Section 22.01. The court shall grant the injunction if the court finds that:

(1) there is good cause for doing so; and

(2) it is reasonably likely that property or a portion of the appraised value of property will escape taxation unless the injunction is granted.

(b) In making a determination of good cause under this section, the court shall consider:

(1) the person's compliance history with respect to paying taxes and filing rendition statements or property reports;

(2) the type, nature, and taxability of the specific property involved;

(3) the type, nature, size, and sophistication of the person's business or other entity for which property is rendered;

(4) the completeness of the person's records;

(5) the person's reliance on advice provided by the appraisal district that may have contributed to the manner in which the property was rendered;

(6) any change in appraisal district policy during the current or preceding tax year that may affect how property is rendered; and

(7) any other factor the court considers relevant.

(c) Books, records, or papers produced for inspection by the chief appraiser or an agent or representative of the chief appraiser under this section are confidential to the same extent that a rendition statement or property report is confidential under Section 22.27.

(d) The chief appraiser may not engage a person on a contingency fee basis to examine books, records, or papers produced for inspection under this section.

(10) In SECTION 7 of the bill, in proposed Section 41.43(d), Tax Code (committee printing page 4, lines 51 and 52), strike "or a response to the chief appraiser's request for information under Section 22.07(c)".