

Amend SB 1659 as follows:

(1) Between SECTIONS 1 and 2 of the bill (House Committee Printing page 1, between lines 22 and 23), insert the following SECTION, appropriately numbered:

SECTION \_\_\_\_\_. Section 11.13, Tax Code, is amended by adding Subsection (s) to read as follows:

(s) A person who receives an exemption authorized by Subsection (c) or (d) for an individual 65 years of age or older for a tax year and who subsequently establishes a different residence homestead during the same tax year may not qualify for an exemption authorized by Subsection (c) or (d) for an individual 65 years of age or older on the subsequent residence homestead before January 1 of the following tax year.

(2) Between SECTIONS 2 and 3 of the bill (House Committee Printing page 2, between lines 7 and 8), insert the following SECTION, appropriately numbered:

SECTION \_\_\_\_\_. Subsection (a), Section 26.112, Tax Code, is amended to read as follows:

(a) If [~~Except as provided by Section 26.10(b), if~~] at any time during a tax year property is owned by an individual who qualifies for an exemption under Section 11.13(c) or (d) for an individual 65 years of age or older, the amount of the tax due on the property for the tax year is calculated as if the person qualified for the exemption on January 1 and continued to qualify for the exemption for the remainder of the tax year.

(3) Strike SECTION 6 of the bill (House Committee Printing page 3, line 3) and substitute the following SECTIONS, appropriately numbered:

SECTION \_\_\_\_\_. Subsection (b), Section 26.10, Tax Code, is repealed.

SECTION \_\_\_\_\_. (a) Except as provided by Subsection (b) of this section, this Act takes effect September 1, 2003.

(b) The amendments to Sections 11.13 and 26.112, Tax Code, made by this Act and the repeal of Subsection (b), Section 26.10, Tax Code, by this Act take effect January 1, 2004, and apply only to ad valorem taxes imposed for a tax year that begins on or after that date.

(4) Renumber the existing SECTIONS of the bill accordingly.