

Amend **CSHB 3**, in Article 1 of the bill, by adding a new part, appropriately designated, to read as follows:

PART ____ . PROPERTY TAX RELIEF FOR CULTURALLY
SIGNIFICANT SITES

SECTION 1__ .01. Section 11.24, Tax Code, is amended to read as follows:

Sec. 11.24. HISTORIC AND CULTURALLY SIGNIFICANT SITES. The governing body of a taxing unit by official action of the body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of a structure or archeological site and the land necessary for access to and use of the structure or archeological site, if the structure or archeological site is:

(1) designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission; or

(2) designated as a historically, culturally, or archeologically significant site in need of tax relief to encourage its preservation pursuant to an ordinance or other law adopted by the governing body of the unit.

SECTION 1__ .02. The change in law made by Section 1__ .01 of this part applies only to a tax year that begins on or after the effective date of this Act.