

Amend the Miller amendment to CSHB 3 (beginning on page 6 of the amendment packet) as follows:

(1) On page 1 of the amendment, between lines 12 and 13, insert a new Section 3_.001 to read as follows:

SECTION 3_.001. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3175 to read as follows:

Sec. 151.3175. PARTIAL GAS AND ELECTRICITY EXEMPTION FOR RESIDENTIAL USE. (a) The first \$100 of the residential use of gas and electricity during a regular monthly billing period is exempt from the taxes imposed by this chapter.

(b) In this section, "residential use" means use:

(1) in a family dwelling or in a multifamily apartment or housing complex or building or in a part of a building occupied as a home or residence when the use is by the owner of the dwelling, apartment, complex, or building or part of the building occupied;
or

(2) in a dwelling, apartment, house, or building or part of a building occupied as a home or residence when the use is by a tenant who occupies the dwelling, apartment, house, or building or part of a building under a contract for an express initial term for longer than 29 consecutive days.