

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. GAS AND ELECTRICITY EXEMPTION FOR RESIDENTIAL USE BY CERTAIN PERSONS. (a) Residential use of gas and electricity billed to an individual is exempt from the taxes imposed by this chapter if the individual who is billed is 65 years of age or older.

(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.