

Amend **HB 2491** adding the following SECTIONS, appropriately numbered, and renumbering the subsequent SECTIONS accordingly:

SECTION \_\_\_\_\_. Section 22.28(a), Tax Code, is amended to read as follows:

(a) Except as otherwise provided by Section 22.30, the chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or property report required by this chapter in an amount equal to 10 percent of the total amount of taxes imposed on the property for that year by taxing units participating in the appraisal district. A lien in the amount of the penalty attaches to the property against which the penalty is imposed, as if it were a tax, and a delinquent penalty accrues penalties and interest in the same manner as a delinquent tax.

SECTION \_\_\_\_\_. Section 22.29, Tax Code, is amended by adding Subsection (c-1) to read as follows:

(c-1) A lien in the amount of the penalty attaches to the property against which the penalty is imposed, as if it were a tax, and a delinquent penalty accrues penalties and interest in the same manner as a delinquent tax.

SECTION \_\_\_\_\_. Subchapter B, Chapter 22, Tax Code, is amended by adding Section 22.31 to read as follows:

Sec. 22.31. RENDITION VERIFICATION. (a) The chief appraiser or an authorized representative of the chief appraiser may request in writing that a property owner provide to the chief appraiser or authorized representative of the chief appraiser copies of the schedules and forms filed by the property owner with the Internal Revenue Service that relate to the acquisition and cost of fixed assets, including fixed asset ledgers and depreciation schedules. Not later than the 21st day after the date the request is received, the property owner shall deliver or make available the requested documents for inspection by the chief appraiser or authorized representative.

(b) Any document delivered or made available for inspection under Subsection (b) is confidential to the same extent that a rendition statement or property report is confidential under Section 22.27.

(c) A property owner who delivers or makes available for

inspection documents under Subsection (b) may redact from the documents any information not specifically related to the acquisition, cost, or depreciation of fixed assets.

(d) An appraisal district may contract with a qualified person to perform services under this section. A person performing services under this section is not an appraiser for purposes of Chapter 25. A person performing services under this section shall not perform a field visit to verify assets.

(e) A contract entered into under this section is not subject to Section 6.11(a) of this code.

(f) The chief appraiser shall submit a report increased value added as a result of rendition verification for each school district within the appraisal district boundaries no later than July 31 of each year to the commissioner of education. The commissioner shall adjust distributions from the Texas education fund to the school district based on the reported value increases.

SECTION \_\_\_\_\_. Sections \_\_.-\_\_. amending Sections 22.28(a) and 22.29, Tax Code and adding new Section 22.31, Tax Code, take effect September 1, 2005, and apply only to the rendition of property for ad valorem tax purposes for a tax year that begins on or after that date. Any additional value identified as a result of rendition verification for tax year 2006 shall be treated as omitted property as authorized by Section 25.21(a), Tax Code.