

Amend **SB 244**, in SECTION 1 of the bill, in Section 209.009, Property Code (committee printing page 1, between lines 28 and 29) by adding a new Subsection (c) to read as follows:

(c) Subsection (b) does not apply to a payment received by a property owners' association if:

(1) membership in the property owners' association is mandatory for owners or for a defined class of owners of private real property in a defined geographic area in a county with a population of 3.3 million or more or in a county adjacent to a county with a population of 3.3 million or more;

(2) the property owners' association has the power to make mandatory special assessments for capital improvements or mandatory regular assessments; and

(3) the amount of the mandatory special or regular assessments is or has ever been based in whole or in part on the value at which the state or a local governmental body assesses the property for purposes of ad valorem taxation under Section 20, Article VIII, Texas Constitution.