Amend CSSB 1863 (house committee report) by striking SECTION 11.50 of the bill (page 80, line 22 through page 81, line 2), and substituting the following:

SECTION 11.50. The changes in law made by this article to Section 201.102, Tax Code, apply to a refund claim or a determination under Chapter 111, Tax Code, for which the comptroller has not issued a final order or decision on or before the effective date of this article without regard to whether the taxes that are the subject of the refund claim or determination are due before, on, or after the effective date of this article.