

Amend CSSB 1863, in SECTION 5A.03 of the bill, proposed Section 152.0412, Tax Code (committee printing, on page 21, between lines 4 and 5), by inserting the following:

(d-1) A county tax assessor-collector shall examine each certified appraisal submitted to the assessor-collector under Subsection (d) for the purpose of determining the truth and accuracy of the information in the appraisal. If the tax assessor-collector or the comptroller believes that any information in a certified appraisal is incorrect or untrue, or if the certified appraisal does not conform to any applicable rule adopted by the comptroller under this chapter, the tax assessor or the comptroller shall require the purchaser of the vehicle described on the certified appraisal, the licensed adjuster, or the motor vehicle dealer, as applicable, to:

(1) provide additional information or evidence to substantiate the information in the appraisal; or

(2) conform the appraisal to the applicable rule of the comptroller.