

On page III-118 of **CSHB 1** (house committee printing), add new rider to Angelo State University bill pattern to read as follows:

It is the intent of the Legislature that the Comptroller of Public Accounts establish, for a limit duration, a tax amnesty program under the authority of Tax Code Section 111.103, designed to encourage a voluntary reporting by delinquent taxpayers who do not hold a permit, or are otherwise not registered for a tax or fee administered by the Comptroller, or those permitted taxpayers that may have underreported or owe additional taxes or fees. Such a program should provide for the waiver of penalty or interest, or both, but shall not apply to an established tax liability or taxpayers currently under audit review. The amnesty would include tax due from purchases as defined under current state tax statutes. It is the intent of the legislature that this effort increase General Revenue Funds by at least \$75,000,000 over the Comptroller's January 2011 Biennial Revenue Estimate.

Contingent of the tax amnesty program generating revenue as described above, the Angelo State University College of Nursing and Allied Health as described above, the Angelo State University is hereby appropriated \$250,000 in fiscal year 2012 and \$250,000 in fiscal year 2013 to Angelo State University Nursing School, for instruction and operations. Any unexpended balances remaining as of August 31, 2012 out of appropriations made by this provision are hereby appropriated to Angelo State University College of Nursing and Allied Health for the fiscal year beginning September 1, 2012 for the same purpose.

In the event that actual and/or projected revenue collections are insufficient to offset the General Revenue cost identified by this provision, the Legislative Budget Board may direct the Comptroller of Public Accounts to reduce the appropriation authority provided above to be within the amount of revenue expected to be available.