Amend the Gutierrez amendment to HB 274, on third reading, by adding the following appropriately numbered ARTICLE to the bill and renumbering subsequent ARTICLES and SECTIONS of the bill accordingly:

ARTICLE ____. CONTESTED TAX APPRAISAL COSTS

SECTION _____. In an action contesting a tax appraisal a tax payer who prevails is entitled to an award of costs and attorney's fees. If the appraisal district or taxing authority prevails the appraisal district or taxing authority is not entitled to costs and attorney fees.