

Amend CSSB 202 in SECTION 1 of the bill, added Section 314.006, Government Code (page 1, senate committee printing), as follows:

(1) In Subsection (a) (line 16), between "a" and "The", insert:

In this section, "tax preference" means a credit, discount, exclusion, exemption, refund, special valuation, special accounting treatment, special rate, or special method of reporting authorized by state law that relates to a state or local tax imposed in this state.

(b)

(2) In Subsection (a) (line 18), between "state funds" and the underscored colon, insert:

or that authorizes or otherwise provides for a tax preference

(3) At the beginning of Subsection (b) (line 23), strike "b" and substitute "c".

(4) In Subsection (b) (line 24), strike "Subsection (a)" and substitute "Subsection (b)".

(5) At the beginning of Subsection (c) (line 29), strike "c" and substitute "d".

(6) In Subsection (c) (line 31), strike "Subsection (a)" and substitute "Subsection (b)".

(7) In Subsection (c) (line 34), between "Committee, and" and "the House Appropriations" insert ", as applicable, the House Ways and Means Committee or".

(8) Strike the text of Subsection (d) from the beginning of the subsection through the underscored colon before Subdivision (1) (lines 37 through 41) and substitute:

(e) If the report submitted under Subsection (d) indicates that the board finds a benchmark has not been met, the Senate Finance Committee together with the House Appropriations Committee, for a bill that authorizes or requires the expenditure or diversion of state funds, or the House Ways and Means Committee, for a bill that authorizes or otherwise provides for a tax preference, shall review the statutes enacted or amended by the bill to determine whether:

(9) In Subsection (d)(1) (line 43), between "bill" and the

underscored semicolon, insert "or, if applicable, whether the authorization of or other provision for a tax preference should be continued to further the purposes of the bill".

(10) At the beginning of Subsection (e) (line 46), strike "(e)" and substitute "(f)".

(11) In Subsection (e) (line 47), strike "Subsection (c)" and substitute "Subsection (d)".

(12) At the beginning of Subsection (f) (line 52), strike "(f)" and substitute "(g)".