

Amend CSSB 1811 (house committee printing) by adding the following appropriately numbered ARTICLE to the bill and renumbering subsequent ARTICLES of the bill accordingly:

ARTICLE _____. REPEAL OF CERTAIN AD VALOREM AND STATE TAX EXEMPTIONS

SECTION _____.01. (a) Except as otherwise provided by this section, the following provisions of the Tax Code are repealed:

- (1) Section 11.251;
- (2) Section 11.252;
- (3) Section 11.253;
- (4) Section 11.27;
- (5) Section 11.28;
- (6) Section 11.31;
- (7) Section 11.437;
- (8) Section 151.308;
- (9) Section 151.3162;
- (10) Section 151.317, other than the provisions that apply to electricity sold for residential use;
- (11) Sections 151.318 and 151.3181;
- (12) Section 151.319;
- (13) Section 151.320;
- (14) Section 151.322;
- (15) Section 151.324;
- (16) Section 151.328;
- (17) Section 151.329;
- (18) Section 151.3291;
- (19) Section 151.331;
- (20) Section 151.335;
- (21) Section 151.336;
- (22) Section 151.351;
- (23) Section 152.089;
- (24) Sections 162.104(a)(4), (5), (6), and (7);
- (25) Sections 162.204(a)(4), (5), (6), (7), (8), (9), (10), (11), and (12);
- (26) Section 171.052;
- (27) Section 171.0525;
- (28) Section 171.055;
- (29) Section 171.056;

(30) Section 171.079; and

(31) Section 171.080.

(b) The repeal of a tax exemption by Subsection (a) of this section is not effective if the constitution of this state directly provides the exemption. If the constitution of this state authorizes but does not directly provide the exemption, the repeal of the exemption by this article is effective.

(c) The repeal of a tax exemption by Subsection (a) of this section is not effective if this state is unable to tax the item or service under the United States Constitution.

(d) The change in law made by this section to Chapter 171, Tax Code, applies only to a report originally due on or after the effective date of this section.

(e) This section does not affect taxes imposed before the effective date of this section, and the law in effect before the effective date of this section is continued in effect for purposes of the liability for and collection of those taxes.

SECTION _____.02. Notwithstanding any other provision of this Act, this article takes effect July 1, 2011, if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for effect on that date, this article takes effect October 1, 2011.