Amend HB 1900 (house committee printing) on page 4, between lines 10 and 11, by inserting the following new subsection, appropriately lettered, and relettering subsections of added Section 23.5215, Tax Code, and cross-references to those subsections accordingly:

- ( ) The comptroller in developing guidelines under this section may consider the following factors:
- (1) the financial investment of a producer in an agricultural use of a tract of land;
- (2) the degree of active management of a producer in the agricultural use of a tract of land;
- (3) the percentage of a tract of land used by a producer for agricultural uses; and
- (4) any other factor the comptroller considers appropriate.