

Amend **HB 2769** (house committee report) by adding the following appropriately numbered SECTION to the bill and renumbering subsequent SECTIONS of the bill as appropriate:

SECTION _____. (a) Subchapter D, Chapter 2305, Government Code, is amended by adding Section 2305.0325 to read as follows:

Sec. 2305.0325. TAX REFUND FOR REVOLVING LOAN RECIPIENTS.

(a) A community based organization or a house of worship, as defined by Section 2305.0322, that receives a loan under that section is entitled to a refund of sales and use tax imposed under Chapter 151, Tax Code, for the purchase of any tangible personal property related to solar power, wind energy, natural gas, hydroelectric power, or propane for which the loan is granted.

(b) The comptroller shall adopt rules to implement this section.

(b) The change in law made by this section does not affect tax liability accruing before the effective date of this Act. That liability continues in effect as if this section had not been enacted, and the former law is continued in effect for the collection of taxes due and for civil and criminal enforcement of the liability for those taxes.