

Amend CSSB 1 (house committee printing) as follows:

(1) On page 1, line 10, strike "11.13(b), Tax Code, is amended" and substitute "11.13, Tax Code, is amended by amending Subsection (b) and adding Subsection (n-1)".

(2) On page 1, between lines 18 and 19, insert the following:

(n-1) The governing body of a taxing unit that adopted an exemption under Subsection (n) for the 2014 tax year may not reduce the amount of or repeal the exemption. This subsection expires December 31, 2024.

(3) Insert the following appropriately numbered SECTION:

SECTION _____. Section 26.08, Tax Code, is amended by adding Subsection (q) to read as follows:

(q) For purposes of this section, the effective maintenance and operations tax rate and the rollback tax rate of a school district for the 2015 tax year shall be calculated based on a residence homestead exemption under Section 11.13(b) of \$25,000. This subsection expires December 31, 2016.

(4) On page 5, line 22, between "(d-3)" and "Except", insert the following:

If the constitutional amendment proposed by SJR 1, 84th Legislature, Regular Session, 2015, is approved by the voters, a tax bill prepared by the assessor for a school district as provided by Subsection (d-2) and mailed to a person in whose name property subject to an exemption under Section 11.13(b) is listed on the tax roll and to the person's authorized agent as provided by Subsection (a) of this section is considered to be a final tax bill.

(5) On page 6, strike lines 20 through 24.

(6) Insert the following appropriately numbered SECTION:

SECTION _____. (a) An assessor or collector for a school district is not liable for civil damages or subject to criminal prosecution for any act performed in good faith in the execution of the person's duties under this Act.

(b) This section takes effect immediately if this Act receives a vote of two-thirds of all the members of each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for this section to take

immediate effect, this section takes effect on the 91st day after the last day of the legislative session.

(7) On page 17, line 18, between "and (c-1)," and "26.09(c-1)", insert "26.08(q),".

(8) On page 17, line 19, strike "31.02(a-1), and 33.011(k)" and substitute "and 31.02(a-1)".

(9) On page 18, strike lines 1 through 3.

(10) Renumber the SECTIONS of the bill accordingly.