

Amend CSSB 279 (senate committee printing) in SECTION 1 of the bill, in amended Section 11.13, Tax Code, by adding Subsection (u-1) and (v):

(u-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.

(v) Notwithstanding subsection (u-1), the governing body of a taxing unit that adopted an exemption under subsection (n) for the 2014 tax year may rescind an exemption granted under that subsection in lieu of an exemption granted under subsection (s) if the exemption granted under subsection (s) is an amount greater than \$5,000.