

Amend CSSJR 20 (senate committee printing) in SECTION 1 of the joint resolution, in amended Section 1-b, Article VIII, Texas Constitution, by striking added Subsection (p) of the section (page 1, line 57, through page 2, line 17) and substituting the following:

(p) The legislature by general law may prohibit the governing body of a political subdivision that adopts an exemption under Subsection (e) or (n) from reducing the amount of or repealing the exemption.

(g) If the legislature by general law allows the governing body of a political subdivision to repeal an exemption under Subsection (e) of this section and the governing body of a political subdivision has adopted an exemption under Subsection (n) of this section, an individual who would have been entitled to an exemption from ad valorem taxation by the political subdivision under Subsection (e) of this section had the governing body not ceased granting an exemption under that subsection is entitled to continue to receive an exemption under that subsection in lieu of the exemption under Subsection (n) of this section if the individual otherwise qualifies for the exemption under Subsection (e) of this section and the amount of the exemption under that subsection as calculated under this subsection exceeds the amount of the exemption under Subsection (n) of this section. The exemption applies only to property for which the individual received an exemption under Subsection (e) of this section in the last tax year in which the governing body granted an exemption under that subsection. Notwithstanding Subsection (e) of this section, the amount of the exemption is the dollar amount of the exemption that the individual received under that subsection in the last tax year in which the governing body granted an exemption under that subsection.