

Amend **CSSB 1** (house committee report) by adding the following appropriately numbered SECTIONS to the bill and renumbering the SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. Section 23.55(a), Tax Code, is amended to read as follows:

(a) If the use of land that has been appraised as provided by this subchapter changes, an additional tax is imposed on the land equal to the difference between the taxes imposed on the land for each of the three [~~five~~] years preceding the year in which the change of use occurs that the land was appraised as provided by this subchapter and the tax that would have been imposed had the land been taxed on the basis of market value in each of those years, plus interest at an annual rate of five [~~seven~~] percent calculated from the dates on which the differences would have become due. For purposes of this subsection, the chief appraiser may not consider any period during which land is owned by the state in determining whether a change in the use of the land has occurred.

SECTION \_\_\_\_\_. Section 23.55, Tax Code, as amended by this Act, applies only to a change in the use of land appraised under Subchapter D, Chapter 23, Tax Code, that occurs on or after January 1, 2020. A change in the use of land appraised under Subchapter D, Chapter 23, Tax Code, that occurred before January 1, 2020 is governed by the law in effect on the date the change in use occurred, and the former law is continued in effect for that purpose.