

Amend CSSB 2 (senate committee report) as follows:

(1) Add the following appropriately numbered SECTIONS to the bill:

SECTION _____. Section 11.4391(a), Tax Code, is amended to read as follows:

(a) The chief appraiser shall accept and approve or deny an application for an exemption for freeport goods under Section 11.251 after the deadline for filing it has passed if it is filed not later than June 1 [~~before the date the appraisal review board approves the appraisal records~~].

SECTION _____. Section 21.09(b), Tax Code, is amended to read as follows:

(b) A person claiming an allocation must apply for the allocation each year the person claims the allocation. A person claiming an allocation must file a completed allocation application form before April [~~May~~] 1 and must provide the information required by the form. If the property was not on the appraisal roll in the preceding year, the deadline for filing the allocation application form is extended to the 30th [~~45th~~] day after the date of receipt of the notice of appraised value required by Section 25.19(a)(3). For good cause shown, the chief appraiser shall extend the deadline for filing an allocation application form by written order for a period not to exceed 30 [~~60~~] days.

(2) In SECTION 13 of the bill, in amended Section 22.23(b), Tax Code (page 4, line 57), between "report to" and "May 1", insert "a date not later than".

(3) In SECTION 13 of the bill, immediately following amended Section 22.23(b), Tax Code (page 4, between lines 59 and 60), insert the following:

(c) Notwithstanding any other provision of this section, rendition statements and property reports for property regulated by the Public Utility Commission of Texas, the Railroad Commission of Texas, the federal Surface Transportation Board, or the Federal Energy Regulatory Commission must be delivered to the chief appraiser not later than April 30, except as provided by Section 22.02. The chief appraiser may extend the filing deadline 15 days for good cause on written request by the property owner.

(4) In the recital to SECTION 41 of the bill (page 23, line 47), strike "(b-1),".

(5) In SECTION 41 of the bill, in amended Section 41.44(a),

Tax Code (page 23, line 49), strike "(b-1)," and substitute "~~[(b-1),]~~".

(6) In SECTION 41 of the bill, strike amended Section 41.44(a)(1), Tax Code (page 23, lines 54-58), and substitute the following:

(1) not later than the later of:

(A) [before] May 15; ~~[1]~~ or

(B) [not later than] the 30th day after the date that notice to the property owner was delivered to the property owner as provided by Section 25.19~~[, if the property is a single-family residence that qualifies for an exemption under Section 11.13, whichever is later]~~;

(7) In SECTION 41 of the bill (page 24, lines 6-12), strike amended Section 41.44(b-1), Tax Code.

(8) In SECTION 61 of the bill (page 33, between lines 19 and 20), insert the following appropriately numbered subdivision and renumber subsequent subdivisions of the SECTION accordingly:

(__) Section 41.44(b-1), Tax Code;

(9) Add the following appropriately numbered SECTION to the bill:

SECTION ____ . Sections 11.4391(a), 21.09(b), and 22.23, Tax Code, as amended by this Act, apply only to ad valorem taxes imposed for a tax year beginning on or after January 1, 2018.

(10) Renumber the SECTIONS of the bill accordingly.