

Amend **HB 97** (second reading engrossment) by striking SECTION 4 of the bill (page 5, lines 1-6) and substituting the following appropriately numbered SECTION:

SECTION _____. This section applies only to land that first qualified for appraisal under Subchapter D, Chapter 23, Tax Code, on the basis of its use as an ecological laboratory in the 2014, 2015, 2016, 2017, 2018, 2019, or 2020 tax year. The change in law made by this Act to Section 23.51(1), Tax Code, relating to the qualification of land as an ecological laboratory for appraisal under Subchapter D, Chapter 23, Tax Code, applies to land to which this section applies beginning with the tax year that begins January 1, 2027. For the 2021, 2022, 2023, 2024, 2025, and 2026 tax years, the qualification of land to which this section applies for appraisal under Subchapter D, Chapter 23, Tax Code, on the basis of its use as an ecological laboratory is governed by the law as it existed immediately before the effective date of this Act, and the former law is continued in effect for that purpose.