

Amend CSSB 2 (house committee report) by adding the following appropriately numbered SECTION to the bill and renumbering the SECTIONS of the bill accordingly:

SECTION _____. (a) Section 41A.03(a-1), Tax Code, is amended to read as follows:

(a-1) If a property owner requests binding arbitration under this chapter to appeal appraisal review board orders involving two or more contiguous tracts of land that are owned by the property owner [~~contiguous to one another~~], a single arbitration deposit in the amount provided by Subsection (a)(2) is sufficient to satisfy the requirement of Subsection (a)(2). For purposes of this subsection, "contiguous tracts of land" means improved or unimproved tracts of land that are touching or that share a common boundary, as determined using appraisal district records or legal descriptions of the tracts.

(b) The changes in law made by this section apply only to a request for binding arbitration under Chapter 41A, Tax Code, that is filed on or after January 1, 2020. A request for binding arbitration under Chapter 41A, Tax Code, that is filed before January 1, 2020, is governed by the law in effect on the date the request is filed, and the former law is continued in effect for that purpose.