

Amend CSSB 2 as follows:

(1) Insert a new SECTION (____) and renumber the subsequent SECTIONS appropriately.

SECTION ____. Section 11.24, Tax Code, is amended by adding Subsection (b) to read as follows:

(b) A taxing unit may not reduce the amount of or repeal an exemption adopted under Subsection (a) for a property otherwise qualified unless the taxing unit has delivered to the property owner written notice of its intent to reduce the amount of or repeal the exemption at least five years before doing so.

(2) Insert a new SECTION (____) and renumber the subsequent SECTIONS appropriately.

SECTION ____. The change in law made to Section 11.24, Tax Code, applies to the 2018 tax year and subsequent tax years. Any reduction or denial of an exemption granted under Section 11.24 in 2018 and subsequent years is subject to the change in law made in Section 11.24 and must be reinstated and notice given as provided in the change in law in Section 11.24.