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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: _____

1 Amend C.S.H.B. No. 2 (house committee printing) as follows:

2 (1) Strike page 97, line 27, through page 98, line 2, and
3 substitute the following:

4 SECTION 59. Section 403.302, Government Code, is amended by
5 amending Subsections (c) and (o) and adding Subsections (k) and
6 (k-1) to read as follows:

7 (c) If after conducting the study the comptroller
8 determines that the local value for a school district is valid, the
9 local value is presumed to represent taxable value for the school
10 district. In the absence of that presumption, taxable value for a
11 school district is the state value for the school district
12 determined by the comptroller under Subsections (a) and (b) unless
13 the local value exceeds the state value, in which case the taxable
14 value for the school district is the district's local value. In
15 determining whether the local value for a school district is valid,
16 the comptroller shall use a margin of error that does not exceed 10
17 [~~five~~] percent unless the comptroller determines that the size of
18 the sample of properties necessary to make the determination makes
19 the use of such a margin of error not feasible, in which case the
20 comptroller may use a larger margin of error.

21 (2) Add the following appropriately numbered SECTION to the
22 bill and renumber subsequent SECTIONS of the bill accordingly:

23 SECTION ____ . Section 403.302(c), Government Code, as
24 amended by this Act, applies only to the annual study conducted
25 under Section 403.302, Government Code, for a tax year that begins
26 on or after January 1, 2020. The annual study for a tax year that
27 begins before that date is covered by the law in effect immediately
28 before January 1, 2020, and the prior law is continued in effect for
29 that purpose.