



19 APR 10 AM 8:53
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY:

1 Amend C.S.H.B. No. 2 (house committee printing) by adding the
2 following appropriately numbered SECTION to the bill and
3 renumbering the subsequent SECTIONS of the bill accordingly:

4 SECTION _____. (a) Section 23.23(a), Tax Code, is amended to
5 read as follows:

6 (a) Notwithstanding the requirements of Section 25.18 and
7 regardless of whether the appraisal office has appraised the
8 property and determined the market value of the property for the tax
9 year, an appraisal office may increase the appraised value of a
10 residence homestead for a tax year to an amount not to exceed the
11 lesser of:

12 (1) the market value of the property for the most
13 recent tax year that the market value was determined by the
14 appraisal office; or

15 (2) the sum of:

16 (A) five [~~10~~] percent of the appraised value of
17 the property for the preceding tax year;

18 (B) the appraised value of the property for the
19 preceding tax year; and

20 (C) the market value of all new improvements to
21 the property.

22 (b) This section applies only to the appraisal for ad
23 valorem taxation of residence homesteads for a tax year that begins
24 on or after January 1, 2020.

25 (c) This section takes effect January 1, 2020, but only if
26 the constitutional amendment proposed by the 86th Legislature,
27 Regular Session, 2019, to authorize the legislature to set a lower
28 limit on the maximum appraised value of a residence homestead for ad
29 valorem taxation is approved by the voters. If that amendment is

1 not approved by the voters, this section has no effect.

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