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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Phil King

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

4 SECTION _____. Section 42.43(b), Tax Code, is amended to
5 read as follows:

6 (b) For a refund made under this section, the taxing unit
7 shall include with the refund interest on the amount refunded
8 calculated at an ~~annual~~ rate of four [9.5] percent, calculated from
9 the delinquency date for the taxes until the date the refund is
10 made.

11 SECTION _____. Section 42.43(b), Tax Code, as amended by
12 this Act, applies only to interest that accrues on or after January
13 1, 2020. Interest that accrued before January 1, 2020, is governed
14 by the law in effect when the interest accrued, and that law is
15 continued in effect for that purpose.