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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Phil King

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

2 (1) On page 110, lines 10 through 11, strike "and
3 41A.06(c)," and substitute "41A.06(c), and 42.43(b),".

4 (2) Add the following appropriately numbered SECTIONS to
5 the bill and renumber subsequent SECTIONS of the bill accordingly:

6 SECTION _____. Section 42.43(c), Tax Code, is amended to
7 read as follows:

8 (c) If [~~Notwithstanding Subsection (b), if~~] a taxing unit
9 does not make a refund[~~, including interest,~~] required by this
10 section before the 60th day after the date the chief appraiser
11 certifies a correction to the appraisal roll under Section 42.41,
12 the taxing unit shall include with the refund interest on the amount
13 refunded at an ~~annual~~ rate of ~~12~~⁶ percent, calculated from the
14 delinquency date for the taxes until the date the refund is made. A
15 refund is not considered made under this section until sent to the
16 proper person as provided by this section.

17 SECTION _____. Section 42.43, Tax Code, as amended by this
18 Act, applies only to a tax refund that is made following an appeal
19 that is filed on or after January 1, 2020. A tax refund that is made
20 following an appeal that is filed before January 1, 2020, is
21 determined by the law in effect when the appeal is filed, and that
22 law is continued in effect for that purpose.