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## HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO.

ex: bockley

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

SECTION \_\_\_\_\_. Section 42.29, Tax Code, is amended by amending Subsection (b) and adding Subsection (c) to read as follows:

- (b) Notwithstanding Subsection (a), the amount of an award of attorney's fees to a property owner may not exceed the lesser of:
  - (1) \$100,000; or
- (2) the total amount by which the property owner's tax liability is reduced as a result of the appeal.
- (c) An appraisal district, an appraisal review board, or a chief appraiser that prevails in an appeal under Section 42.26 may be awarded reasonable attorney's fees. The amount of the award may not exceed \$15,000.

SECTION \_\_\_\_\_. Section 42.29, Tax Code, as amended by this Act, applies only to an appeal under Chapter 42, Tax Code, for which a petition for review is filed on or after January 1, 2020. An appeal under Chapter 42, Tax Code, for which a petition for review was filed before January 1, 2020, is governed by the law in effect on the date the petition for review was filed, and the former law is continued in effect for that purpose.