

Amend SB 8 (senate committee report) as follows:

(1) Strike SECTION 1 of the bill, amending Section 11.42(d), Tax Code (page 1, lines 23 through 30), and substitute the following:

SECTION 1. Section 11.42, Tax Code, is amended by adding Subsection (f) to read as follows:

(f) A person who acquires property after January 1 of a tax year may receive an exemption authorized by Section 11.13, other than an exemption authorized by Section 11.13(c) or (d), for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year.

SECTION 2. Section 11.43(d), Tax Code, is amended to read as follows:

(d) To receive an exemption the eligibility for which is determined by the claimant's qualifications on January 1 of the tax year, a person required to claim an exemption must file a completed exemption application form before May 1 and must furnish the information required by the form. A person who after January 1 of a tax year acquires property that qualifies for an exemption covered by Section 11.42(d) or (f) must apply for the exemption for the applicable portion of that tax year before the first anniversary of the date the person acquires the property. For good cause shown the chief appraiser may extend the deadline for filing an exemption application by written order for a single period not to exceed 60 days.

(2) In SECTION 2 of the bill, in added Section 26.1115(a), Tax Code (page 1, line 36), strike "11.42(d)" and substitute "11.42(f)".

(3) In SECTION 2 of the bill, in added Section 26.1115(b), Tax Code (page 1, line 55), strike "11.42(d)" and substitute "11.42(f)".

(4) Add the following appropriately numbered SECTION to the bill:

SECTION _____. Section 23.23, Tax Code, is amended by adding Subsection (c-1) to read as follows:

(c-1) For purposes of Subsection (c), an owner who receives

an exemption as provided by Section 11.42(f) is considered to have qualified the property for the exemption as of January 1 of the tax year following the tax year in which the owner acquired the property.

(5) Renumber the SECTIONS of the bill accordingly.