

Amend SB 1421 on third reading as follows:

(1) On page 3, line 7, between "Act" and "apply", insert "to Section 25.25, Tax Code,".

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

SECTION \_\_\_\_\_. Section 403.303(d), Government Code, is amended to read as follows:

(d) A protesting school district may appeal a determination of a protest by the comptroller to a district court of Travis County by filing a petition with the court. An owner of property subject to the determination of the protest may, with the written approval of the protesting school district, join the school district as a party to the appeal. An appeal must be filed not later than the 30th day after the date the school district receives notification of a final decision on a protest. The [Review is conducted by the] court shall review de novo the comptroller's determination of the protest sitting without a jury. The court shall order specific changes to the property value study [remand the determination to the comptroller] if on the review the court determines [discovers that substantial rights of the school district have been prejudiced, and] that:

(1) the comptroller has acted arbitrarily and without regard to the facts; or

(2) the finding of the comptroller is not reasonably supported by a preponderance of the [substantial] evidence introduced before the court at the hearing.

SECTION \_\_\_\_\_. The changes in law made by this Act to Section 404.303(d), Government Code, apply to an appeal of a determination by the comptroller of public accounts of a protest of the comptroller's findings in a study of school district property values that is pending on the effective date of this Act or is filed on or after the effective date of this Act.

SECTION \_\_\_\_\_. The comptroller of public accounts is required to implement the changes in law made by this Act to Section 403.303(d), Government Code, only if the legislature appropriates money specifically for that purpose. If the legislature does not appropriate money specifically for that purpose, the comptroller

may, but is not required to, implement the changes in law made by this Act to Section 403.303(d), Government Code, using other appropriations available for that purpose.