

Amend SB 1438 (house committee report) as follows:

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

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

(s) A person who qualifies for an exemption under Section 11.35(b) must apply for the exemption not later than the 105th day after the date the governor declares the area in which the person's qualified property is located to be a disaster area. [~~A person who qualifies for an exemption under Section 11.35(c) must apply for the exemption not later than the 45th day after the date the governing body of the taxing unit adopts the exemption.~~] The chief appraiser may extend the deadline [~~deadlines~~] prescribed by this subsection for good cause shown.

SECTION _____. The changes in law made by this Act to Sections 11.35 and 11.43, Tax Code, apply only to ad valorem taxes imposed for a tax year that begins on or after January 1, 2022.

(2) On page 6, line 15, between "Sections" and "26.04(c-1)," insert "11.35(c), (d), and (e),".