

**HOUSE COMMITTEE AMENDMENTS**

2018 Regular Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 163 by Senator Perry

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "Section 18(G)(6)" and insert "Sections 18(G)(6), 21(K)(4), and  
3 21(M)(4)"

4 AMENDMENT NO. 2

5 On page 1, delete line 3, and insert "ad valorem taxes; to provide with respect to eligibility  
6 for the special assessment level and certain exemptions; to authorize the special assessment  
7 level for homesteads, the additional exemption for disabled veterans and their spouses, and  
8 the exemption for surviving spouses of military personnel, law enforcement and fire  
9 protection officers, and first responders to"

10 AMENDMENT NO. 3

11 On page 1, line 4, after "circumstances;" and before "to" delete "and"

12 AMENDMENT NO. 4

13 On page 1, line 5, after "electors" insert a semicolon ";

14 AMENDMENT NO. 5

15 On page 1, at the beginning of line 9, delete "Section 18(G)(6)" and insert "Sections  
16 18(G)(6), 21(K)(4), and 21(M)(4)"

17 AMENDMENT NO. 6

18 On page 1, line 14, after "level" delete the remainder of the line and delete lines 16 and 17  
19 in their entirety, and on page 2, delete lines 1 through 5 in their entirety and insert "**as**  
20 **provided by law.**"

21 AMENDMENT NO. 7

22 On page 2, between lines 9 and 10, insert:

23   \*\*         \*         \*

24         §21. Other Property Exemptions

25                     Section 21. In addition to the homestead exemption provided for in Section  
26 20 of this Article, the following property and no other shall be exempt from ad  
27 valorem taxation:

28   \*         \*         \*

29                     (K)

30   \*         \*         \*

31                     **(4) A trust shall be eligible for the exemption provided for in this**  
32 **Paragraph as provided by law.**

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(M) There is hereby established an exemption from ad valorem tax for the total assessed value of the homestead of the unmarried surviving spouse of a person who died under the conditions enumerated in Subsubparagraph (1)(a) or (b) of this Paragraph, and if the conditions established in Subsubparagraph (1)(c) of this Paragraph are met.

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**(4) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.**

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AMENDMENT NO. 8

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On page 2, delete lines 17 through 23 in their entirety and insert the following:

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"Do you support an amendment to extend eligibility of the following special property tax treatment to property in trust if the property is occupied by an eligible person who created the trust: the special assessment level for property tax valuation, the property tax exemption for property of a disabled veteran, and the property tax exemption for the surviving spouse of a person who died while performing their duties as a first responder, active duty member of the military, or law enforcement or fire protection officer?"

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AMENDMENT NO. 9

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On page 2, line 24, delete "Section 18(G)(6)" and insert "Sections 18(G)(6), 21(K)(4), and 21(M)(4)"

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