

1st Sub. H.B. 445
County Government Land Purchasing

House Amendments

Amendment 1

February 21, 2026 08:39 PM

Representative **James A. Dunnigan** proposes the following amendments:

1. *Line 475 through 481:*

475 (6) (a) As used in this Subsection (6), "extraterritorial county property" means real
476 property owned by a county that is located outside the geographical boundaries of the
477 county.

478 (b) Notwithstanding Subsection (3)(a)(iii)(A), beginning January 1, {2026} 2029,
extraterritorial

479 county property is subject to property taxation unless:

480 (i) the county that owns the property and the county where the property is located
481 agree to maintain the exemption described in Subsection (3)(a)(iii)(A) in regard to