

369 or more taxing entities.

370 (42) "Taxing entity" means any county, city, town, school district, special taxing  
371 district, local district under Title 17B, Limited Purpose Local Government Entities - Local  
372 Districts, or other political subdivision of the state with the authority to levy a tax on property.

373 (43) (a) "Tax roll" means a permanent record of the taxes charged on property, as  
374 extended on the assessment roll, and may be maintained on the same record or records as the  
375 assessment roll or may be maintained on a separate record properly indexed to the assessment  
376 roll.

377 (b) "Tax roll" includes tax books, tax lists, and other similar materials.

378 Section 2. **Retrospective operation.**

379 This bill has retrospective operation ~~H→ [for a taxable year beginning on or after] to ←H~~  
379a January 1,

380 2020.