

1.1 moves to amend H.F. No. 1735, the delete everything amendment
1.2 (A21-0106), as follows:

1.3 Page 1, line 7, before "Property" insert "(a)"

1.4 Page 1, lines 10, 12, and 13, delete "2016" and insert "2018"

1.5 Page 1, after line 13, insert:

1.6 "(b) The owner of property exempt under paragraph (a) can apply to the commissioner
1.7 of revenue for a refund of any state general tax paid for property taxes payable in 2020 and
1.8 2021. The commissioner may prescribe the form and manner of the application. An amount
1.9 necessary for refunds under this paragraph is appropriated from the general fund to the
1.10 commissioner of revenue in fiscal year 2022. This paragraph expires June 30, 2022."

1.11 Page 1, delete lines 14 to 19 and insert:

1.12 "**EFFECTIVE DATE.** (a) The amendments in paragraph (a) are effective beginning
1.13 with assessment year 2021. For assessment year 2021, an exemption application under this
1.14 section must be filed with the county assessor by August 1, 2021.

1.15 (b) The amendments in paragraph (b) are effective the day following final enactment."