Amend CSHB 1 in Article I of the bill, following the appropriations to the Comptroller of Public Accounts (page I-18), by adding the following appropriately numbered rider:

\_\_\_\_\_. High Cost Gas Exemption Study. It is the intent of the legislature that the Comptroller of Public Accounts, using funds appropriated by this Act, conduct during the state fiscal year beginning September 1, 2011, a study of the tax exemption or reduction described in Section 201.057, Tax Code, for certain high-cost gas. The study shall include:

- (a) an estimate of the loss of revenue for a six-year period including the current fiscal biennium;
- (b) an assessment of the intended purpose of the provision and whether the provision is achieving that objective; and
- (c) a recommendation for retaining, eliminating, or amending the provision.

It is further the intent of the legislature that the Comptroller report the conclusions of the study to the speaker of the house of representatives and the lieutenant governor not later than December 1, 2012, and include in the report a thorough explanation of each of the comptroller's recommendations and proposed legislation to implement the recommendations of the study.