

Amend **CSHB 1** as follows:

(1) Strike Section 1.07 of the bill and renumber subsequent sections accordingly.

(2) Add the following appropriately numbered section to Article 1 of the bill and renumber existing sections accordingly:

SECTION 1.\_\_\_\_\_. (a) Section 31.01(c), Tax Code, as amended by Chapters 1255 and 1368, Acts of the 79th Legislature, Regular Session, 2005, is reenacted to read as follows:

(c) The tax bill or a separate statement accompanying the tax bill shall:

(1) identify the property subject to the tax;

(2) state the appraised value, assessed value, and taxable value of the property;

(3) if the property is land appraised as provided by Subchapter C, D, E, or H, Chapter 23, state the market value and the taxable value for purposes of deferred or additional taxation as provided by Section 23.46, 23.55, 23.76, or 23.9807, as applicable;

(4) state the assessment ratio for the unit;

(5) state the type and amount of any partial exemption applicable to the property, indicating whether it applies to appraised or assessed value;

(6) state the total tax rate for the unit;

(7) state the amount of tax due, the due date, and the delinquency date;

(8) explain the payment option and discounts provided by Sections 31.03 and 31.05, if available to the unit's taxpayers, and state the date on which each of the discount periods provided by Section 31.05 concludes, if the discounts are available;

(9) state the rates of penalty and interest imposed for delinquent payment of the tax; and

(10) include the name and telephone number of the assessor for the unit and, if different, of the collector for the unit.

(b) Section 31.01, Tax Code, is amended by adding Subsections (d-1) and (d-2) to read as follows:

(d-1) This subsection applies only to a school district. In addition to stating the total tax rate for the school district, the tax bill or the separate statement shall separately state:

(1) the maintenance and operations rate of the school district; and

(2) if the school district has outstanding debt, as defined by Section 26.012, the debt rate of the district.

(d-2) This subsection applies only to a school district and expires January 1, 2007. In addition to the information required by Subsections (c) and (d-1), the tax bill for taxes imposed in the 2006 tax year or the separate statement accompanying that tax bill shall also state:

(1) the maintenance and operations rate of the school district for the 2005 tax year;

(2) if for the 2005 tax year the school district imposed taxes for debt, as defined by Section 26.012, the debt rate of the district for that year; and

(3) the total tax rate of the district for the 2005 tax year.

(c) Section 31.01(c-1), Tax Code, as added by Chapter 1255, Acts of the 79th Legislature, Regular Session, 2005, is repealed.

(d) Section 31.01(c-1), Tax Code, as added by Chapter 1368, Acts of the 79th Legislature, Regular Session, 2005, is repealed.

(e) Notwithstanding Section 3.01 of this Act, the change in law made by this section applies only to an ad valorem tax bill that is mailed on or after the effective date of this Act.

(f) If this Act is passed by the legislature without receiving a vote of two-thirds of all the members elected to each house and is approved by the governor, any action taken before the effective date of this Act in preparation for the implementation of the amendment made by this Act to Section 31.01, Tax Code, by an officer or employee of a taxing unit that the officer or employee determines is necessary or appropriate and that the officer or employee would have been authorized to take had this section been in effect at the time of the action is validated as of the effective date of this Act. A tax bill or separate statement accompanying the tax bill mailed before the effective date of this section that is in

compliance with Section 31.01, Tax Code, as amended by this Act, is validated as of the effective date of this Act.