

Amend **HB 828** on third reading by adding the following appropriately numbered SECTION and renumbering subsequent SECTIONS of the bill accordingly:

(f-1) For a school district that, for the 2007 tax year or a subsequent tax year, adopts an exemption under Section 11.13(n), Tax Code, that was not in effect for the 2006 tax year or adopts an exemption under Section 11.13(n), Tax Code, at a greater percentage than the percentage in effect for the district for the 2006 tax year, the commissioner shall adjust the amount of the district's local revenue derived from maintenance and operations tax collections, as calculated for purposes of determining the amount of state revenue to which a school district is entitled under this section. The commissioner shall calculate the adjusted local revenue as the amount of maintenance and operations taxes the district would have levied had the district not adopted, as applicable, an exemption under Section 11.13(n), Tax Code, for the 2007 tax year or a subsequent tax year or increased the percentage of an exemption under Section 11.13(n), Tax Code, for the 2007 tax year or a subsequent tax year. A determination by the commissioner under this subsection is final and may not be appealed.