

Amend CSSB 1 (house committee report) in ARTICLE 56 of the bill by adding the following appropriately numbered SECTION and renumbering subsequent SECTIONS in ARTICLE 56 accordingly:

SECTION 56.____. (a) Section 42.2531, Education Code, is amended by adding Subsection (c-1) and amending Subsection (d) to read as follows:

(c-1) Notwithstanding any other provision of this section, the commissioner shall compensate a school district for a tax refund paid in the current year as a result of a property tax value appeal for a previous year if the district is not compensated by an offsetting adjustment to the district's taxable value of property and the amount of the refund exceeds 10 percent of the district's net maintenance and operations tax revenue collected in the current year, after deducting any payments required to be made by the district to comply with Chapter 41, if applicable.

(d) Except as provided by Subsection (c-1), this ~~[This]~~ section does not require the commissioner to make any requested adjustment. A determination by the commissioner under this section is final and may not be appealed.

(b) Section 42.2531(c-1), Education Code, as added by this section, applies beginning with refunds paid during the 2010-2011 school year.