

Amend CSHB 671 (house committee printing) by striking page 1, line 5, through page 3, line 5, and substituting the following:

SECTION 1. Section 26.08, Tax Code, is amended by adding Subsection (q) to read as follows:

(q) This subsection applies only to a school district described by Subsection (n) whose adopted tax rate was approved at an election under this section in the 2006 tax year or any subsequent tax year. Notwithstanding Subsection (n), for purposes of this section, the rollback tax rate of the school district is the higher of:

(1) the amount computed under Subsection (n); or

(2) the sum of the following:

(A) the highest maintenance and operations tax rate adopted by the district for the 2007 tax year or any subsequent tax year in which the adopted tax rate of the district was approved at an election under this section; and

(B) the district's current debt rate.