

Amend CSHB 3390 (house committee printing) as follows:

(1) On page 7, strike lines 10 through 14 and substitute the following:

(ii) on which a person proposes to:

(a) construct a new building or erect or affix a new improvement that does not exist before the date the person submits a complete application ~~[applies]~~ for a limitation on appraised value under this subchapter; or

(b) expand an existing building as described by Subdivision (1)(G);

(2) On page 7, line 18, strike "or new improvement" and substitute ", ~~[or]~~ new improvement, or expanded building".

(3) On page 7, line 24, between "new" and "jobs", insert "qualifying".

(4) On page 7, line 25, strike "or other new improvement" and substitute ", ~~[or]~~ other new improvement, or expanded building".

(5) On page 8, strike lines 5 through 9 and substitute the following:

building, , ~~[or]~~ in or on the new improvement, or in the expanded building described by Paragraph (A)(ii), or on the land on which that new building, , ~~[or]~~ new improvement, or expanded building is located, if the personal property is ancillary and necessary to the business conducted in that new building, , ~~[or]~~ in or on that new improvement, or in that expanded building.

(6) On page 8, strike lines 18 through 24 and substitute the following:

for which the business offers to pay at least 80 percent of the premiums or other charges assessed for employee-only coverage under the plan, regardless of whether an employee may voluntarily waive the coverage; and

(7) Add the following appropriately numbered SECTION to the bill and renumber the subsequent SECTIONS of the bill accordingly:

SECTION _____. Section 313.023, Tax Code, is amended to read as follows:

Sec. 313.023. MINIMUM AMOUNTS OF QUALIFIED INVESTMENT AND NUMBER OF NEW QUALIFYING JOBS TO BE CREATED. (a) For each category

of school district established by Section 313.022, the minimum amount of a qualified investment under Section 313.021(2)(A)(iv)(a) is as follows:

CATEGORY	MINIMUM QUALIFIED INVESTMENT
I	\$100 million
II	\$80 million
III	\$60 million
IV	\$40 million
V	\$20 million

(b) Notwithstanding Section 313.021(2)(A)(iv)(b), if the property owner makes a qualified investment in an amount equal to at least:

(1) two times the minimum qualified investment for the applicable category of school district but less than three times that amount, the number of new qualifying jobs the property owner is required to create is equal to 75 percent of the number required by that sub-subparagraph;

(2) three times the minimum qualified investment for the applicable category of school district but less than four times that amount, the number of new qualifying jobs the property owner is required to create is equal to 50 percent of the number required by that sub-subparagraph;

(3) four times the minimum qualified investment for the applicable category of school district but less than five times that amount, the number of new qualifying jobs the property owner is required to create is equal to 25 percent of the number required by that sub-subparagraph; and

(4) five times the minimum qualified investment for the applicable category of school district, the property owner is not required to create any new qualifying jobs.

(8) On page 9, strike lines 4 and 5 and substitute the following:

SECTION 3. Section 313.024, Tax Code, is amended by amending Subsections (a), (b), and (d) and adding Subsection (d-2) to read as follows:

(9) Strike page 9, line 27, through page 10, line 1, and substitute the following:

this subchapter, the property owner must create the required number of new [~~at least 80 percent of all the new jobs created by the property owner must be~~] qualifying jobs as

(10) On page 10, between lines 2 and 3, insert the following:

(d-2) For purposes of determining whether a property owner has created the number of new qualifying jobs required for eligibility for a limitation on appraised value under this subchapter, the new qualifying jobs created under an agreement between the property owner and another school district may be included in the total number of new qualifying jobs created in connection with the project if the Texas Economic Development and Tourism Office determines that the projects covered by the agreements constitute a single unified project. The Texas Economic Development and Tourism Office may adopt rules to implement this subsection.

(11) On page 10, line 8, strike "313.025(a-1)" and substitute "313.025(a), (a-1)".

(12) On page 10, between lines 10 and 11, insert the following:

(a) The owner or lessee of, or the holder of another possessory interest in, any qualified property described by Section 313.021(2)(A), (B), or (C) may apply to the governing body of the school district in which the property is located for a limitation on the appraised value for school district maintenance and operations ad valorem tax purposes of the person's qualified property. An application must be made on the form prescribed by the comptroller and include the information required by the comptroller, and it must be accompanied by:

(1) the application fee established by the governing body of the school district;

(2) information sufficient to show that the real and personal property identified in the application as qualified property meets the applicable criteria established by Section 313.021(2); and

(3) any information required by the comptroller for the purposes of [~~relating to each applicable criterion listed in~~]

Section 313.026.

(13) On page 11, strike lines 8 through 12 and substitute the following:
evaluation of the investment proposed by the application. The ~~the~~

(14) On page 11, lines 18 and 19, strike "(d)(1) and recommendation under Subsection (d)(2), if requested" and substitute "(d)".

(15) On page 13, line 12, strike ":",

(16) On page 13, line 13, strike "(1)".

(17) On page 13, strike lines 17 through 23 and substitute the following:
certificate [submit a recommendation to the governing body of the school district as to whether the application should be approved or disapproved].

(18) On page 14, line 10, strike "each criterion listed in" and substitute "any criteria considered by the comptroller in conducting the economic impact evaluation under [each criterion listed in]".

(19) On page 14, line 16, between "new" and "jobs", insert "qualifying".

(20) On page 14, line 18, strike "comptroller" and substitute "Texas Workforce Commission".

(21) On page 14, line 22, between "requirement" and the period, insert the following:

. The governing body of a school district may request that the Texas Workforce Commission provide a recommendation as to whether the new qualifying jobs creation requirement should be reduced or waived and, if reduced, the number of new qualifying jobs that should be required to be created. If the Texas Workforce Commission receives a request from the governing body of a school district under this subsection, not later than the 60th day after the date of receipt of the request the commission shall submit to the governing body a recommendation as to whether the new qualifying jobs creation requirement should be reduced or waived and, if reduced, the number of new qualifying jobs that should be required to be created

(22) Strike page 15, line 18, through page 18, line 18, and substitute the following:

economic impact evaluation of the application must include any information the comptroller determines is necessary or helpful to:

(1) the governing body of the school district in determining whether to approve the application under Section 313.025; or

(2) the comptroller in determining whether to issue a certificate for a limitation on appraised value of the property under Section 313.025 [the following:

~~[(1) the recommendations of the comptroller,~~

~~[(2) the name of the school district,~~

~~[(3) the name of the applicant,~~

~~[(4) the general nature of the applicant's investment,~~

~~[(5) the relationship between the applicant's industry and the types of qualifying jobs to be created by the applicant to the long-term economic growth plans of this state as described in the strategic plan for economic development submitted by the Texas Strategic Economic Development Planning Commission under Section 481.033, Government Code, as that section existed before February 1, 1999,~~

~~[(6) the relative level of the applicant's investment per qualifying job to be created by the applicant,~~

~~[(7) the number of qualifying jobs to be created by the applicant,~~

~~[(8) the wages, salaries, and benefits to be offered by the applicant to qualifying job holders,~~

~~[(9) the ability of the applicant to locate or relocate in another state or another region of this state,~~

~~[(10) the impact the project will have on this state and individual local units of government, including:~~

~~[(A) tax and other revenue gains, direct or indirect, that would be realized during the qualifying time period, the limitation period, and a period of time after the limitation period considered appropriate by the comptroller, and~~

~~[(B) economic effects of the project, including the impact on jobs and income, during the qualifying time period,~~

~~the limitation period, and a period of time after the limitation period considered appropriate by the comptroller,~~

~~[(11) the economic condition of the region of the state at the time the person's application is being considered,~~

~~[(12) the number of new facilities built or expanded in the region during the two years preceding the date of the application that were eligible to apply for a limitation on appraised value under this subchapter,~~

~~[(13) the effect of the applicant's proposal, if approved, on the number or size of the school district's instructional facilities, as defined by Section 46.001, Education Code,~~

~~[(14) the projected market value of the qualified property of the applicant as determined by the comptroller,~~

~~[(15) the proposed limitation on appraised value for the qualified property of the applicant,~~

~~[(16) the projected dollar amount of the taxes that would be imposed on the qualified property, for each year of the agreement, if the property does not receive a limitation on appraised value with assumptions of the projected appreciation or depreciation of the investment and projected tax rates clearly stated,~~

~~[(17) the projected dollar amount of the taxes that would be imposed on the qualified property, for each tax year of the agreement, if the property receives a limitation on appraised value with assumptions of the projected appreciation or depreciation of the investment clearly stated,~~

~~[(18) the projected effect on the Foundation School Program of payments to the district for each year of the agreement,~~

~~[(19) the projected future tax credits if the applicant also applies for school tax credits under Section 313.103, and~~

~~[(20) the total amount of taxes projected to be lost or gained by the district over the life of the agreement computed by subtracting the projected taxes stated in Subdivision (17) from the projected taxes stated in Subdivision (16)].~~

(b) Except as provided by Subsections (c) and (d), the [The]

comptroller's determination whether to issue a certificate for a limitation on appraised value under this chapter for property described in the application [~~recommendations~~] shall be based on the economic impact evaluation described by Subsection (a) [~~criteria listed in Subsections (a)(5)-(20)~~] and on any other information available to the

(23) On page 25, line 1, strike "qualifying [~~new~~] jobs" and substitute "new qualifying jobs".

(24) On page 28, strike lines 4 through 12 and substitute the following:

[~~only~~] at least 10 new qualifying jobs as defined by Section 313.021(3) on the owner's qualified property. Section 313.023(b) does not apply to a school district to which this subchapter applies. [~~At least 80 percent of all the new jobs created must be qualifying jobs as defined by Section 313.021(3), except that, for a school district described by Subsection (a)(2), each qualifying job must pay at least 110 percent of the average weekly wage for manufacturing jobs in the region designated for the regional planning commission, council of governments, or similar regional planning agency created under Chapter 391, Local Government Code, in which the district is located.~~]

(25) On page 29, line 14, between "19." and "Chapter", insert the following:

(a) Except as provided by Subsection (b) of this section,

(26) On page 29, between lines 19 and 20, insert the following:

(b) An agreement entered into on or after January 1, 2013, pursuant to an application filed under Chapter 313, Tax Code, before the effective date of this Act may condition eligibility for a limitation on appraised value under Subchapter B or C of that chapter, as applicable, on compliance with the provisions of that chapter, as amended by this Act, relating to the creation of new qualifying jobs, including Section 313.021(3), Tax Code, and Section 313.024(d) or 313.051(b), Tax Code, as applicable.