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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Donna Howard

1 Amend C.S.S.B. No. 1 (house committee printing) by adding the
2 following appropriately numbered SECTION to the bill and
3 renumbering the subsequent SECTIONS of the bill accordingly:

4 SECTION _____. (a) Section 26.08, Tax Code, is amended by
5 adding Subsections (q) and (r) to read as follows:

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

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

13 (2) the sum of the following:

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

18 (B) the district's current debt rate.

19 (r) Subsection (q) applies to a school district only if the
20 district has adopted a tax rate equal to or higher than the rate
21 provided by that subsection for any tax year in the preceding 10 tax
22 years.

23 (b) The comptroller of public accounts shall conduct a study
24 to determine:

25 (1) the number of school districts that adopt an ad
26 valorem tax rate for the tax year in which this section takes effect
27 that is lower than the district's ad valorem tax rate for the tax
28 year preceding that tax year and then, for the tax year following
29 the tax year in which this section takes effect, adopt an ad valorem

1 tax rate that is higher than the district's ad valorem tax rate for
2 the tax year in which this section takes effect; and

3 (2) the number of school districts that adopted an ad
4 valorem tax rate for the second tax year preceding the tax year in
5 which this section takes effect that was lower than the district's
6 ad valorem tax rate for the tax year preceding that tax year and
7 then, for the tax year preceding the tax year in which this section
8 takes effect, adopted an ad valorem tax rate that was higher than
9 the district's ad valorem tax rate for the second tax year preceding
10 the tax year in which this section takes effect.

11 (c) The comptroller of public accounts shall report the
12 results of the study conducted under Subsection (b) of this section
13 to each member of the legislature not later than December 1, 2017.

14 (d) The change in law made by Subsection (a) of this section
15 applies to the ad valorem tax rate of a school district beginning
16 with the 2015 tax year, except as provided by Subsection (e) of this
17 section.

18 (e) If the governing body of a school district adopted an ad
19 valorem tax rate for the school district for the 2015 tax year
20 before the effective date of this section, the change in law made by
21 Subsection (a) of this section applies to the ad valorem tax rate of
22 that school district beginning with the 2016 tax year, and the law
23 in effect when the tax rate was adopted applies to the 2015 tax year
24 with respect to that school district.

25 (f) This section takes effect immediately if this Act
26 receives a vote of two-thirds of all the members elected to each
27 house, as provided by Section 39, Article III, Texas Constitution.
28 If this Act does not receive the vote necessary for immediate
29 effect, this section takes effect September 1, 2015.