

Amend CSSB 1 (house committee report) by adding the following appropriately numbered SECTIONS to the bill and renumbering SECTIONS of the bill accordingly:

SECTION \_\_\_\_\_. Chapter 26, Tax Code, is amended by adding Section 26.0442 to read as follows:

Sec. 26.0442. TAX RATE ADJUSTMENT FOR PUBLIC SAFETY CRISIS EXPENDITURES. (a) In this section, "public safety crisis expenditures" for a tax year means the amount of expenditures made by a taxing unit in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted on costs to combat acts of terrorism, riots, hate crimes, and other similar occurrences.

(b) If a taxing unit's public safety crisis expenditures exceed the amount of those expenditures for the preceding year, the effective maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:

$$\frac{\text{(Current Tax Year's Public Safety Crisis Expenditures} \\ \text{- Preceding Tax Year's Public Safety Crisis} \\ \text{Expenditures)}}{\text{(Current Total Value - New Property} \\ \text{Value)}}$$

(c) The taxing unit shall include a notice of the increase in the effective maintenance and operations rate provided by this section, including a description and amount of public safety crisis expenditures, in the information published under Section 26.04(e) and, if applicable, Section 26.06(b).

SECTION \_\_\_\_\_. Section 26.0442, Tax Code, as added by this Act, applies to the effective maintenance and operations rate of a taxing unit beginning with the 2018 tax year.