

Amend CSSB 2 (senate committee printing) as follows:

(1) In SECTION 20 of the bill (page 7, lines 1 through 23), strike added Sections 26.04(d-1), (d-2), and (d-3), Tax Code, and substitute the following:

(d-1) As soon as practicable after the designated officer or employee calculates the no-new-taxes tax rate and the rollback tax rate for the taxing unit, the designated officer or employee shall submit the worksheets used in calculating the rates to the county assessor-collector for each county in which the unit is located. The county assessor-collector or an employee designated by the county assessor-collector shall determine whether the values used in the calculation of those tax rates are the same as the values shown in the unit's appraisal roll and the tax rates have otherwise been calculated correctly. If the county assessor-collector or designated employee makes such a determination, the county assessor-collector shall:

(1) execute a written certification to that effect, attach the certification to each worksheet, and submit the worksheets to the governing body of the unit; and

(2) notify the unit's designated officer or employee of the submission of the worksheets with the attached certifications to the governing body.

(d-2) The designated officer or employee of the taxing unit may not submit the no-new-taxes tax rate and the rollback tax rate to the governing body of the unit and the governing body of the unit may not adopt a tax rate until the county assessor-collector for each county in which the unit is located submits to the governing body of the unit the worksheets used to calculate each tax rate with the certification described by Subsection (d-1) attached.

(d-3) The comptroller shall adopt rules governing the form of the certification described by Subsection (d-1) and the manner in which the worksheets with the attached certifications are required to be submitted to the governing body of the taxing unit.

(2) In SECTION 35 of the bill, in added Section 26.16(d-1), Tax Code (page 22, lines 26 through 29), strike Subdivision (1) of the subsection and substitute the following:

(1) the worksheets used by the designated officer or

employee of each taxing unit to calculate the no-new-taxes and rollback tax rates of the unit for the most recent five tax years beginning with the 2018 tax year, as certified by the county assessor-collector under Section 26.04(d-1); and

(3) In SECTION 35 of the bill (page 22, lines 32 through 36), strike added Section 26.16(d-2), Tax Code, and substitute the following:

(d-2) Not later than August 1, the county assessor-collector shall post on the website the worksheets described by Subsection (d-1)(1) for the current tax year.