

Amend CSSB 2 (house committee report) as follows:

(1) On page 27, line 21, strike "(c-2)," and substitute "(c-2), (c-3),".

(2) On page 30, between lines 5 and 6, insert the following:

(c-2) This subsection expires January 1, 2025.

Notwithstanding any other provision of this section, the governing body of a taxing unit other than a special taxing unit may direct the designated officer or employee to calculate the rollback tax rate of the taxing unit in the manner provided for a special taxing unit if any part of the taxing unit is located in an area declared a disaster area during the 2015, 2016, 2017, 2018, or 2019 tax year by the governor or by the president of the United States and the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body does not exceed the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred. The designated officer or employee shall continue calculating the rollback tax rate in the manner provided by this subsection until the earlier of:

(1) the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred; or

(2) the fifth tax year after the tax year in which the disaster occurred.

(3) On page 30, line 6, strike "(c-2)" and substitute "(c-3)".

(4) On page 38, line 14, strike "Subsection (c-1)" and substitute "Subsections (c-1) and (c-2)".

(5) On page 41, between lines 20 and 21, insert the following:

(c-2) This subsection expires January 1, 2025.

Notwithstanding any other provision of this section, the governing body of a taxing unit, other than a special taxing unit, that calculates the taxing unit's rollback tax rate under this section

may direct the designated officer or employee to calculate the rollback tax rate of the taxing unit in the manner provided by this section for a special taxing unit if any part of the taxing unit is located in an area declared a disaster area during the 2015, 2016, 2017, 2018, or 2019 tax year by the governor or by the president of the United States and the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body does not exceed the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred. The designated officer or employee shall continue calculating the rollback tax rate in the manner provided by this subsection until the earlier of:

(1) the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred; or

(2) the fifth tax year after the tax year in which the disaster occurred.