

Amend CSSB 2 (house committee report) by adding the following appropriately numbered SECTION to the bill and renumbering the SECTIONS of the bill accordingly:

SECTION _____. Chapter 26, Tax Code, is amended by adding Section 26.0446 to read as follows:

Sec. 26.0446. LOCAL OPTION ELECTION TO TEMPORARILY INCREASE ROLLBACK TAX RATE. (a) This section applies only to a municipality or county that is not a special taxing unit.

(b) The governing body of a taxing unit may call an election for the purpose of allowing the voters of the taxing unit to determine whether to authorize the taxing unit to increase the rate at which maintenance and operations taxes may be imposed without voter approval by a rate not to exceed \$0.01 per \$100 of taxable value for a period not to exceed four tax years if the additional revenue from the increased rate is dedicated to pay costs for one or more purposes proposed by the taxing unit to the voters at the election.

(c) At an election held under this section, the ballots shall be prepared to permit voting for or against the proposition: "Increasing the rate at which the maintenance and operations taxes of the (name of taxing unit) may be increased by (insert rate not to exceed \$0.01 per \$100 of taxable value) for the (insert the applicable tax years not to exceed the four tax years following the tax year in which the election is held) tax years without voter approval in those tax years if the additional revenue is dedicated to pay (purpose or purposes for which the revenue is dedicated)."

(d) If a majority of the votes cast in the election favor the proposition, in each of the applicable tax years following the year in which the election is held:

(1) the designated officer or employee of the taxing unit shall add the applicable rate to the end of the formula for computing the rollback tax rate of the taxing unit; and

(2) the taxing unit may use the additional revenue from the increased rate only to pay costs for the purpose or purposes approved by the voters at the election.