

Amend Floor Amendment No. 1 to CSSB 2 by adding the following appropriately numbered SECTION 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 LAW ENFORCEMENT PERSONNEL EXPENDITURES. (a) In this section, "law enforcement personnel 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 a tax is adopted and ending on June 30 of the tax year for which the tax is adopted on costs to equip, train, compensate, and provide benefits to individuals who provide law enforcement services for the taxing unit.

(b) If a taxing unit's law enforcement personnel expenditures exceed the amount of those expenditures for the preceding year, the no-new-revenue maintenance and operations rate for the taxing unit is increased by the rate computed according to the following formula:

(Current Tax Year's Law Enforcement Personnel Expenditures - Preceding Tax Year's Law Enforcement Personnel Expenditures) / (Current Total Value - New Property Value)

(c) The taxing unit shall include a notice of the increase in the no-new-revenue maintenance and operations rate provided by this section, including a description and amount of law enforcement personnel expenditures, in the information published under Section 26.04(e) and, as applicable, in the notice prescribed by Section 26.06 or 26.061.