

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 EMERGENCY MEDICAL SERVICES PERSONNEL EXPENDITURES. (a) In this section, "emergency medical services 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 emergency medical services and medical supervision, as those terms are defined by Section 773.003, Health and Safety Code.

(b) If a taxing unit's emergency medical services 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:

$$\frac{\text{(Current Tax Year's Emergency Medical Services Personnel Expenditures - Preceding Tax Year's Emergency Medical Services Personnel Expenditures)}}{\text{(Current Total Value - New Property Value)}}$$

(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 emergency medical services 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.