

Amend Floor Amendment No. 1 to **CSSB 2** by adding the following appropriately numbered SECTIONS 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 INDIGENT CRIMINAL DEFENSE. (a) In this section, "indigent criminal defense expenditures" for a tax year means the amount spent by the county for the maintenance and operations costs of providing indigent criminal defense required under Chapter 26, Code of Criminal Procedure, in the period beginning on July 1 of the year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted, less the amount of state grants for indigent criminal defense received by the county during that period.

(b) If a county's indigent criminal defense expenditures exceed the amount of those expenditures for the preceding year, the no-new-revenue maintenance and operations rate for the county is increased by the rate computed according to the following formula:

(Current Tax Year's Indigent Criminal Defense Expenditures - Preceding Tax Year's Indigent Criminal Defense Expenditures) / (Current Total Value - New Property Value)

(c) The county 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 indigent criminal defense expenditures, in the information published under Section 26.04(e) and, if applicable, Section 26.06(b).

SECTION \_\_\_\_ . Section 26.0442, Tax Code, as added by this Act, applies to the no-new-revenue maintenance and operations rate of a county to which that section applies beginning with the 2020 tax year.