

Amend Floor Amendment No. 1 to CSSB 2, in SECTION 25 of the bill, by striking added Section 26.012(19), Tax Code (page 20, line 13 through line 22), and substituting the following:

(19) "Small taxing unit" means:

(A) a taxing unit, other than a school district, for which the sum of the following amounts is \$15 million or less:

(i) the total amount of property taxes that would be imposed by the taxing unit for the current tax year if the tax rate proposed for that tax year were applied to the current total value for the taxing unit; and

(ii) the total amount of sales and use tax revenue received by the taxing unit, if any, for the last preceding four quarters for which that information is available; or

(B) a taxing unit that contains an international port of entry within the territory of the taxing unit if, during the current tax year, an action by the federal government closes or substantially impedes the flow of commerce through the port of entry, including an action that increases wait times at the port of entry, such as reassigning United States Customs and Border Protection officials or closing access lanes, or that otherwise negatively impacts the economy of the territory of the taxing unit or of the state.