

Amend SB 1309 (senate committee printing) as follows:

(1) In SECTION 2 of the bill, strike amended Section 45.231, Education Code (page 1, lines 34-44) and substitute the following:

Sec. 45.231. ~~[EMPLOYMENT OF]~~ ASSESSOR AND COLLECTOR. (a) Except as provided by Subsection (b), the assessor and collector for [The board of trustees of] an independent school district is the county assessor-collector for the county in which the property subject to taxation by the school district is located ~~[may employ a person to assess or collect the school district's taxes and may compensate the person as the board of trustees considers appropriate].~~

(b) Except as otherwise provided by this subsection, the board of trustees of an independent school district may employ a person to assess or collect the district's taxes for the 2020 and following tax years, and may compensate that person as the board considers appropriate, if the board employed a person to assess or collect the district's taxes for the 2017, 2018, and 2019 tax years and the board determines that the total cost of collection of those taxes by that person for those three tax years is less than the total cost of collection of ad valorem taxes by the county assessor-collector for the county in which the district is wholly or primarily located for those three tax years. Not later than February 1 of every third tax year beginning with the 2023 tax year, the board of trustees of an independent school district that employs a person as provided by this subsection must determine whether the total collection cost of the district's taxes for the applicable preceding three tax years is greater than the total collection cost of ad valorem taxes by the county assessor-collector for the county in which the district is wholly or primarily located for the applicable preceding three tax years. The board of trustees may not employ a person under this subsection for any tax year beginning with the tax year in which the board determines under this subsection that the total collection cost for the preceding three tax years is greater than the total collection cost by the county assessor-collector for those preceding three tax year. ~~[This section does not prohibit an independent school district from providing for the assessment or collection of the~~

~~school district's taxes under a method authorized by Subchapter B, Chapter 6, Tax Code].~~

(2) In SECTION 4 of the bill, in added Section 6.23(a-1), Tax Code (page 1, line 56), strike "The" and substitute "Except as provided by Section 45.231(b), Education Code, the".