



19 APR -9 AM 9:15  
HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. \_\_\_\_\_

BY: Eric Johnson

1 Amend C.S.H.B. No. 2 (house committee printing) by adding the  
2 following appropriately numbered SECTION to the bill and  
3 renumbering the SECTIONS of the bill accordingly:

4 SECTION \_\_\_\_\_. Chapter 26, Tax Code, is amended by adding  
5 Section 26.0442 to read as follows:

6 Sec. 26.0442. TAX RATE ADJUSTMENT FOR INFRASTRUCTURE  
7 EXPENDITURES. (a) In this section, "infrastructure expenditures"  
8 for a tax year means the amount of expenditures made by a taxing  
9 unit in the period beginning on July 1 of the year preceding the tax  
10 year for which the tax is adopted and ending on June 30 of the tax  
11 year for which the tax is adopted on the costs of maintaining roads  
12 and public buildings located in the taxing unit, as those costs are  
13 determined by the governing body of the taxing unit.

14 (b) If a taxing unit's infrastructure expenditures exceed  
15 the amount of those expenditures for the preceding tax year, the  
16 no-new-revenue maintenance and operations rate for the taxing unit  
17 is increased by the rate computed according to the following  
18 formula:

19 (Current Tax Year's Infrastructure Expenditures -  
20 Preceding Tax Year's Infrastructure Expenditures) /  
21 (Current Total Value - New Property Value)

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