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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Sybilma Annen-Hunters

Amend C.S.H.B. No. 2 (house committee printing) 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 DISASTER EXPENDITURES.

(a) In this section, "expenditures during a period of disaster" for a tax year means the amount of maintenance and operations expenditures made by a taxing unit in any period of the year preceding the tax year for which a tax is adopted during which any part of the taxing unit is located in an area declared a disaster area by the governor or the president of the United States.

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

$$\frac{\text{(Current Tax Year's Expenditures During a Period of Disaster - Preceding Tax Year's Expenditures During a Period of Disaster)}}{\text{(Current Total Value - New Property Value)}}$$

(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 expenditures during a period of disaster, in the information published under

Section 26.04(e) and, as applicable, in the notice prescribed by
Section 26.06 or 26.061.