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HOUSE OF REPRESENTATIVES

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

BY: \_\_\_\_\_

*7<sup>m</sup>1*  
*787*

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 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 IMMIGRATION  
7 ENFORCEMENT EXPENDITURES. (a) This section does not apply to a  
8 special taxing unit.

9 (b) In this section, "immigration enforcement expenditures"  
10 for a tax year means the amount of expenditures made by a taxing  
11 unit in the period beginning on July 1 of the year preceding the tax  
12 year for which a tax is adopted and ending on June 30 of the tax year  
13 for which the tax is adopted on costs to comply with Chapter 4 (S.B.  
14 4), Acts of the 85th Legislature, Regular Session, 2017.

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

20 (Current Tax Year's Immigration Enforcement  
21 Expenditures - Preceding Tax Year's Immigration  
22 Enforcement Expenditures) / (Current Total Value - New  
23 Property Value)

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