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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: 7-1

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 subsequent 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) This section does not apply to a special taxing
8 unit.

9 (b) In this section:

10 (1) "Infrastructure expenditures" for a tax year means
11 the amount of maintenance and operations expenditures made by a
12 taxing unit in the period beginning on July 1 of the year preceding
13 the tax year for which the tax is adopted and ending on June 30 of
14 the tax year for which the tax is adopted on the costs for
15 infrastructure projects, including road maintenance and
16 construction, as those costs are determined by official action of
17 the governing body of the taxing unit.

18 (2) "Taxing unit" includes only a municipality and a
19 county.

20 (c) If a taxing unit's infrastructure expenditures exceed
21 the amount of those expenditures for the preceding tax year, the
22 no-new-revenue maintenance and operations rate for the taxing unit
23 is increased by the rate computed according to the following
24 formula:

25 (Current Tax Year's Infrastructure Expenditures -
26 Preceding Tax Year's Infrastructure Expenditures) /
27 (Current Total Value - New Property Value)

28 (d) The taxing unit shall include a notice of the increase
29 in the no-new-revenue maintenance and operations rate provided by

1 this section, including a description and the amount of the
2 infrastructure expenditures, in the information published under
3 Section 26.04(e) and, as applicable, in the notice prescribed by
4 Section 26.06 or 26.061.