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HOUSE OF REPRESENTATIVES

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

BY: 7-1

1 Amend C.S.H.B. No. 2 (house committee report) 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 LOCAL PARTICIPATION  
7 IN STATE TRANSPORTATION PROJECTS EXPENDITURES. (a) In this  
8 section, "local participation in state transportation projects  
9 expenditures" for a tax year means the amount of expenditures made  
10 by the taxing unit in the period beginning on July 1 of the year  
11 preceding the tax year for which the tax is adopted and ending on  
12 June 30 of the tax year for which the tax is adopted on costs  
13 associated with the provision of rights-of-way, financial  
14 contributions, maintenance agreements, and any other form of  
15 compensation provided by the taxing unit to the Texas Department of  
16 Transportation for the purposes of constructing, improving, and  
17 maintaining state highway projects.

18 (b) If a taxing unit's local participation in state  
19 transportation projects expenditures exceed the amount of those  
20 expenditures for the preceding tax year, the no-new-revenue  
21 maintenance and operations rate for the taxing unit is increased by  
22 the rate computed according to the following formula:

23 (Current Tax Year's Local Participation In State  
24 Transportation Projects Expenditures - Preceding Tax  
25 Year's Local Participation In State Transportation  
26 Projects Expenditures) / (Current Total Value - New  
27 Property Value)

28 (c) 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 amount of local  
2 participation in state transportation projects expenditures, in  
3 the information published under Section 26.04(e) and, as  
4 applicable, in the notice prescribed by Section 26.06 or 26.061.