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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Hingosa

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 CHILDREN'S HEALTH AND
7 SAFETY EXPENDITURES. (a) In this section, "children's health and
8 safety expenditures" for a tax year means the amount of
9 expenditures made by a taxing unit in the period beginning on July 1
10 of the year preceding the tax year for which a tax is adopted and
11 ending on June 30 of the tax year for which the tax is adopted on
12 costs to develop, implement, or administer programs and initiatives
13 to address children's health and safety.

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

19 (Current Tax Year's Children's Health and Safety
20 Expenditures - Preceding Tax Year's Children's Health
21 and Safety Expenditures) / (Current Total Value - New
22 Property Value)

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