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HOUSE OF REPRESENTATIVES

BY: Mouisa

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

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 ESSENTIAL COUNTY  
7 EXPENDITURES. (a) In this section, "essential county  
8 expenditures" for a tax year means the amount of expenditures made  
9 by a county in the period beginning on July 1 of the year preceding  
10 the tax year for which the tax is adopted and ending on June 30 of  
11 the tax year for which the tax is adopted on costs for the  
12 following:

- 13 (1) the administration of justice;
- 14 (2) elections and voter registration;
- 15 (3) law enforcement and corrections;
- 16 (4) public buildings;
- 17 (5) public health and medical services;
- 18 (6) fire protection;
- 19 (7) financial administration;
- 20 (8) transportation;
- 21 (9) tax appraisals and collection; and
- 22 (10) public records.

23 (b) If a county's essential county expenditures exceed the  
24 amount of those expenditures for the preceding tax year, the  
25 no-new-revenue maintenance and operations rate for the county is  
26 increased by the lesser of the rates computed according to the  
27 following formulas:

28 (Current Tax Year's Essential County Expenditures -  
29 Preceding Tax Year's Essential County Expenditures) /

1 (Current Total Value - New Property Value)

2 or

3 (Preceding Tax Year's Essential County Expenditures x  
4 0.08) / (Current Total Value - New Property Value)

5 (c) The county shall include a notice of the increase in the  
6 no-new-revenue maintenance and operations rate provided by this  
7 section, including a description and the amount of the essential  
8 county expenditures, in the information published under Section  
9 26.04(e) and, as applicable, in the notice prescribed by Section  
10 26.06 or 26.061.