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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: Meza

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 MUNICIPAL PUBLIC
7 SAFETY EXPENDITURES. (a) In this section, "public safety
8 expenditures" for a tax year means the amount of expenditures other
9 than expenditures from debt made by a municipality in the period
10 beginning on July 1 of the year preceding the tax year for which the
11 tax is adopted and ending on June 30 of the tax year for which the
12 tax is adopted on costs to provide for public safety, as determined
13 by the governing body of the municipality and reflected in the
14 municipality's audited annual financial statements.

15 (b) If a municipality's public safety expenditures exceed
16 the amount of those expenditures for the preceding tax year, the
17 no-new-revenue maintenance and operations rate for the
18 municipality is increased by the lesser of the rates computed
19 according to the following formulas:

20 (Current Tax Year's Public Safety Expenditures -
21 Preceding Tax Year's Public Safety Expenditures) /
22 (Current Total Value - New Property Value)

23 or

24 (Preceding Tax Year's Public Safety Expenditures x
25 0.05) / (Current Total Value - New Property Value)

26 (c) The municipality shall include a notice of the increase
27 in the no-new-revenue maintenance and operations rate provided by
28 this section, including a description and the amount of the public
29 safety expenditures, in the information published under Section

- 1 26.04(e) and, as applicable, in the notice prescribed by Section
- 2 26.06 or 26.061.