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HOUSE OF REPRESENTATIVES

FLOOR AMENDMENT NO. _____

BY: BLANCO

Amend C.S.H.B. No. 2 (house committee printing) as follows:

(1) Add the following appropriately numbered SECTION to read as follows and renumber subsequent SECTIONS accordingly:

SECTION _____. Chapter 26, Tax Code, is amended by adding Section 26.042 to read as follows:

Sec. 26.042. TEMPORARY ROLLBACK TAX RATE ADJUSTMENTS. (a)

Notwithstanding any other law, in computing the rollback tax rate of a taxing unit other than a school district or a special taxing unit for a tax year, in the formula for computing the rollback tax rate provided by this chapter or other law, the designated officer or employee of the taxing unit shall substitute the following appropriate number for "1.025":

(1) for the 2020 tax year, 1.06; and

(2) for the 2021 tax year, 1.04.

(b) Beginning with the 2020 tax year, a reference in this code or other law to "1.025" in reference to the calculation of the rollback tax rate of a taxing unit other than a school district or special taxing unit means the appropriate number prescribed by Subsection (a).

(c) Beginning with the 2020 tax year, a reference in this code or other law to a "2.5" percentage increase in taxes in relation to the calculation of the rollback rate of a taxing unit other than a school district or special taxing unit means the appropriate number prescribed by Subsection (a), disregarding the whole digit to the left of the decimal point, expressed as a percentage.

(d) This section expires January 1, 2022.

(2) On page 105, line 24, between "26.04," and "26.05," insert "26.042".

(3) On page 106, lines 4 and 10, between "26.04," and "26.05," insert "26.042".