86R36931 MEW/KJE-D

Suspending limitations on conference committee

jurisdiction, H.B. No. 3 (Huberty/Taylor)

By:  Huberty H.R. No. 2186

R E S O L U T I O N

BE IT RESOLVED by the House of Representatives of the State of Texas, 86th Legislature, Regular Session, 2019, That House Rule 13, Section 9(a), be suspended in part as provided by House Rule 13, Section 9(f), to enable the conference committee appointed to resolve the differences on House Bill 3 (public school finance and public education; creating a criminal offense; authorizing the imposition of a fee) to consider and take action on the following matters:

(1)  House Rule 13, Section 9(a)(1), is suspended to permit the committee to amend text not in disagreement in proposed SECTION 1.004 of the bill, amending Section 25.084, Education Code, to read as follows:

SECTION 1.004.  (a) Effective September 1, 2019, Section 25.084(b), Education Code, is amended to read as follows:

(b)  The operation of schools year-round by a district does not affect the amount of state funds to which the district is entitled under Chapter 48 [~~42~~].

(b)  Effective September 1, 2020, Section 25.084, Education Code, is amended by amending Subsection (b) and adding Subsection (c) to read as follows:

Explanation: The change is necessary to delay the implementation of certain provisions of Section 25.084, Education Code.

(2)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.009 of the bill, in added Section 45.0032(e), Education Code, to read as follows:

(e)  For the 2019 tax year, Section 48.202(f) applies to a district's maintenance and operations tax rate after adjusting the district's rate in accordance with this section. This subsection expires September 1, 2020.

Explanation: The addition is necessary to determine the application of Section 48.202(f), Education Code, to a school district's maintenance and operations tax rate for the 2019 tax year.

(3)  House Rule 13, Section 9(a)(1), is suspended to permit the committee to amend text not in disagreement in proposed SECTION 1.014 of the bill, adding Section 48.0051, Education Code, to read as follows:

SECTION 1.014.  Effective September 1, 2020, Subchapter A, Chapter 48, Education Code, as added by this Act, is amended by adding Section 48.0051 to read as follows:

Explanation: The change is necessary to delay the implementation of Section 48.0051, Education Code.

(4)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in SECTION 1.014 of the bill, in added Section 48.0051, Education Code, to read as follows:

(f)  A school district or open-enrollment charter school may use funding attributable to the incentive provided under this section to pay costs associated with providing academic instruction in a voluntary summer program for students enrolled in the district or school.

Explanation: The addition is necessary to allow school districts and open-enrollment charter schools to use certain funding to pay costs associated with certain summer programs.

(5)  House Rule 13, Section 9(a)(1), is suspended to permit the committee to amend text not in disagreement in proposed SECTION 1.015 of the bill, in transferred, redesignated, and amended Sections 48.006(a) and (c), Education Code, to read as follows:

(a)  The [~~From funds specifically appropriated for the purpose or other funds available to the commissioner for that purpose, the~~] commissioner may [~~shall~~] adjust the average daily attendance of a school district all or part of which is located in an area declared a disaster area by the governor under Chapter 418, Government Code, if the district experiences a decline in average daily attendance that is reasonably attributable to the impact of the disaster.

(c)  The commissioner may [~~shall~~] make the adjustment under [~~required by~~] this section for the two-year period following the date of the governor's initial proclamation or executive order declaring the state of disaster.

Explanation: The changes are necessary to give the commissioner discretion in adjusting the average daily attendance of a school district located wholly or partly in a disaster area.

(6)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.019 of the bill, in added Sections 48.011(a-1), (b), and (d), Education Code, to read as follows:

(a-1)  The commissioner may modify dates relating to the adoption of a school district's maintenance and operations tax rate and, if applicable, an election required for the district to adopt that rate as necessary to implement the changes made by H.B. 3, 86th Legislature, Regular Session, 2019.

(b)  Before making an adjustment under Subsection (a) or (a-1), the commissioner shall notify and must receive approval from the Legislative Budget Board and the office of the governor.

(d)  Beginning with the 2021-2022 school year, the commissioner may not make an adjustment under Subsection (a) or (a-1).

Explanation: The addition is necessary to permit the commissioner to modify dates relating to a school district's maintenance and operations tax rate after receiving approval from the Legislative Budget Board and the office of the governor until the beginning of the 2021-2022 school year.

(7)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.021 of the bill, in transferred, redesignated, and amended Section 48.051, Education Code, to read as follows:

(d)  In this section, "compensation" includes benefits such as insurance premiums.

Explanation: The addition is necessary to include benefits in the definition of "compensation."

(8)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.024 of the bill, in added Section 48.101, Education Code, to read as follows:

(d)  Instead of the allotment under Subsection (b) or (c)(1), a school district that has fewer than 300 students in average daily attendance and is the only school district located in and operating in a county is entitled to an annual allotment for each student in average daily attendance based on the following formula:

AA = ((1,600 - ADA) X .00047) X BA

Explanation: The addition is necessary to provide an allotment for school districts with fewer than 300 students in average daily attendance that are the only district located in and operating in a county.

(9)  House Rule 13, Section 9(a)(1), is suspended to permit the committee to amend text not in disagreement in proposed SECTION 1.025 of the bill, in transferred, redesignated, and amended Section 48.102(h), Education Code, to read as follows:

(h)  At least 55 percent of the funds [~~Funds~~] allocated under this section[~~, other than an indirect cost allotment established under State Board of Education rule,~~] must be used in the special education program under Subchapter A, Chapter 29.

Explanation: The change is necessary to require a certain percentage of funding provided by the special education allotment to be used for a special education program under Subchapter A, Chapter 29, Education Code.

(10)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding the following new language to proposed SECTION 1.031 of the bill:

Sec. 48.1101.  STUDY ON ALTERNATIVE CAREER READINESS MEASURES FOR SMALL AND RURAL DISTRICTS.  (a) The agency shall conduct a study on alternative career readiness measures for small and rural school districts to determine if annual graduates demonstrate career readiness under Section 48.110(f)(2)(B).

(b)  Not later than January 1, 2021, the agency shall submit to the legislature a report on the results of the study and any recommendations for legislative or other action.

(c)  This section expires September 1, 2021.

Explanation: The addition is necessary to require a study on alternative career readiness measures for small and rural school districts to determine if annual graduates demonstrate career readiness.

(11)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.031 of the bill, in added Section 48.112(g), Education Code, to read as follows:

(g)  A district is entitled to receive an increased allotment under this section in the amount necessary for reimbursement for any fees paid under Section 21.3521.

Explanation: The addition is necessary to permit a school district to receive an allotment in an amount necessary for reimbursement for fees paid under Section 21.3521, Education Code.

(12)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.038 of the bill, in transferred, redesignated, and amended Section 48.202, Education Code, to read as follows:

(f-1)  Notwithstanding Subsection (f), for the 2019-2020 school year, the reduction of a school district's tax rate required under Subsection (f) applies to the district's total enrichment tax rate under Section 45.0032(b) minus eight cents. This subsection expires September 1, 2020.

Explanation: The addition is necessary to determine the portion of a school district's enrichment tax rate to which the reduction required under Section 48.202(f-1), Education Code, applies for the 2019-2020 school year.

(13) House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 1.040 of the bill, in transferred, redesignated and amended Section 48.256, Education Code, to read as follows:

(d)  This subsection applies to a school district in which the board of trustees entered into a written agreement with a property owner under Section 313.027, Tax Code, for the implementation of a limitation on appraised value under Subchapter B or C, Chapter 313, Tax Code. For purposes of determining "DPV" under Subsection (a) for a school district to which this subsection applies, the commissioner shall exclude a portion of the market value of property not otherwise fully taxable by the district under Subchapter B or C, Chapter 313, Tax Code, before the expiration of the subchapter. The comptroller shall provide information to the agency necessary for this subsection. A revenue protection payment required as part of an agreement for a limitation on appraised value shall be based on the district's taxable value of property for the preceding tax year.

(e)  Subsection (d) does not apply to property that was the subject of an application under Subchapter B or C, Chapter 313, Tax Code, made after May 1, 2009, that the comptroller recommended should be disapproved. [~~A school district must raise its total local share of the Foundation School Program to be eligible to receive foundation school fund payments.~~]

Explanation: The addition is necessary to determine "DPV" for a school district that has entered into an agreement for the implementation of a limitation on appraised value under Subchapter B or C, Chapter 313, Tax Code.

(14) House Rule 13, Section 9(a)(1), is suspended to permit the committee to amend text not in disagreement in proposed SECTION 1.041 of the bill, in added Sections 48.257(a) and (b), Education Code, to read as follows:

(a)  Subject to Subsection (b), if a school district's tier one local share under Section 48.256 exceeds the district's entitlement under Section 48.266(a)(1) less the district's distribution from the state available school fund, the district must reduce the district's tier one revenue level in accordance with Chapter 49 to a level not to exceed the district's entitlement under Section 48.266(a)(1) less the district's distribution from the state available school fund.

(b)  This subsection applies only to a school district to which Subsection (a) applies. If a district's maintenance and operations tax collections from the tax rate described by Section 45.0032(a) for the current tax year minus the required reduction in a district's tier one revenue level under Subsection (a) results in an amount that is less than the amount of the district's entitlement under Section 48.266(a)(1) less the district's distribution from the state available school fund, the agency shall adjust the amount of the reduction required in the district's tier one revenue level under Subsection (a) up to the amount of local funds necessary for the district's entitlement under Section 48.266(a)(1) less the district's distribution from the state available school fund.

Explanation: The change is necessary to determine the amount by which a school district is required to reduce the district's local revenue level under Section 48.257(a), Education Code, to a level not to exceed the district's entitlement less the district's distribution from the state available school fund.

(15)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding the following new SECTION to proposed ARTICLE 1 of the bill:

SECTION 1.046.  Subchapter G, Chapter 48, Education Code, as added by this Act, is amended by adding Section 48.302 to read as follows:

Sec. 48.302.  SUBSIDY FOR HIGH SCHOOL EQUIVALENCY EXAMINATION FOR CERTAIN INDIVIDUALS. (a) In this section, "commission" means the Texas Workforce Commission.

(b)  The agency shall enter into a memorandum of understanding with the commission for the agency to transfer to the commission funds specifically appropriated to the agency for the commission to provide to an individual who is 21 years of age or older a subsidy in an amount equal to the cost of taking one high school equivalency examination administered under Section 7.111.

(c)  The commission shall adopt rules to implement the subsidy program described by Subsection (b), including rules regarding eligibility requirements.

Explanation: The addition is necessary to provide for a subsidy for certain individuals to take a high school equivalency examination.

(16)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding proposed SECTION 1.061 to the bill, amending Section 403.302(d), Government Code, to read as follows:

SECTION 1.061.  Section 403.302(d), Government Code, is amended to read as follows:

(d)  For the purposes of this section, "taxable value" means the market value of all taxable property less:

(1)  the total dollar amount of any residence homestead exemptions lawfully granted under Section 11.13(b) or (c), Tax Code, in the year that is the subject of the study for each school district;

(2)  one-half of the total dollar amount of any residence homestead exemptions granted under Section 11.13(n), Tax Code, in the year that is the subject of the study for each school district;

(3)  the total dollar amount of any exemptions granted before May 31, 1993, within a reinvestment zone under agreements authorized by Chapter 312, Tax Code;

(4)  subject to Subsection (e), the total dollar amount of any captured appraised value of property that:

(A)  is within a reinvestment zone created on or before May 31, 1999, or is proposed to be included within the boundaries of a reinvestment zone as the boundaries of the zone and the proposed portion of tax increment paid into the tax increment fund by a school district are described in a written notification provided by the municipality or the board of directors of the zone to the governing bodies of the other taxing units in the manner provided by former Section 311.003(e), Tax Code, before May 31, 1999, and within the boundaries of the zone as those boundaries existed on September 1, 1999, including subsequent improvements to the property regardless of when made;

(B)  generates taxes paid into a tax increment fund created under Chapter 311, Tax Code, under a reinvestment zone financing plan approved under Section 311.011(d), Tax Code, on or before September 1, 1999; and

(C)  is eligible for tax increment financing under Chapter 311, Tax Code;

(5)  the total dollar amount of any captured appraised value of property that:

(A)  is within a reinvestment zone:

(i)  created on or before December 31, 2008, by a municipality with a population of less than 18,000; and

(ii)  the project plan for which includes the alteration, remodeling, repair, or reconstruction of a structure that is included on the National Register of Historic Places and requires that a portion of the tax increment of the zone be used for the improvement or construction of related facilities or for affordable housing;

(B)  generates school district taxes that are paid into a tax increment fund created under Chapter 311, Tax Code; and

(C)  is eligible for tax increment financing under Chapter 311, Tax Code;

(6)  the total dollar amount of any exemptions granted under Section 11.251 or 11.253, Tax Code;

(7)  the difference between the comptroller's estimate of the market value and the productivity value of land that qualifies for appraisal on the basis of its productive capacity, except that the productivity value estimated by the comptroller may not exceed the fair market value of the land;

(8)  the portion of the appraised value of residence homesteads of individuals who receive a tax limitation under Section 11.26, Tax Code, on which school district taxes are not imposed in the year that is the subject of the study, calculated as if the residence homesteads were appraised at the full value required by law;

(9)  a portion of the market value of property not otherwise fully taxable by the district at market value because of[~~:~~

[~~(A)~~]  action required by statute or the constitution of this state, other than Section 11.311, Tax Code, that, if the tax rate adopted by the district is applied to it, produces an amount equal to the difference between the tax that the district would have imposed on the property if the property were fully taxable at market value and the tax that the district is actually authorized to impose on the property, if this subsection does not otherwise require that portion to be deducted; [~~or~~

[~~(B)  action taken by the district under Subchapter B or C, Chapter 313, Tax Code, before the expiration of the subchapter;~~]

(10)  the market value of all tangible personal property, other than manufactured homes, owned by a family or individual and not held or used for the production of income;

(11)  the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.06, Tax Code;

(12)  the portion of the appraised value of property the collection of delinquent taxes on which is deferred under Section 33.065, Tax Code; and

(13)  the amount by which the market value of a residence homestead to which Section 23.23, Tax Code, applies exceeds the appraised value of that property as calculated under that section.

Explanation: The addition is necessary to remove from the definition of "taxable value" a portion of the market value of certain property.

(17)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding proposed SECTION 1A.001 to the bill, amending Section 13.054, Education Code, to read as follows:

SECTION 1A.001.  Effective September 1, 2020, Section 13.054, Education Code, is amended by amending Subsection (f) and adding Subsection (f-1) to read as follows:

(f)  For five years beginning with the school year in which the annexation occurs, a school district shall receive additional funding under this subsection or Subsection (h). The amount of funding shall be determined by multiplying the lesser of the enlarged district's local fund assignment computed under Section 48.256 [~~42.252~~] or the enlarged district's total cost of tier one by a fraction, the numerator of which is the number of students residing in the territory annexed to the receiving district preceding the date of the annexation and the denominator of which is the number of students residing in the district as enlarged on the date of the annexation, and multiplying the resulting product by the quotient of the enlarged district's maximum compressed tax rate, as determined under Section 48.2551, for the current school year divided by the receiving district's maximum compressed tax rate, as determined under Section 48.2551, for the year in which the annexation occurred.

(f-1)  Notwithstanding Subsection (f), for an annexation that occurred before September 1, 2019, for five years beginning with the school year in which the annexation occurs, a school district shall receive additional funding under this subsection or Subsection (h). The amount of funding shall be determined by multiplying the lesser of the enlarged district's local fund assignment computed under Section 48.256 or the enlarged district's total cost of tier one by a fraction, the numerator of which is the number of students residing in the territory annexed to the receiving district preceding the date of the annexation and the denominator of which is the number of students residing in the district as enlarged on the date of the annexation, and dividing the receiving district's maximum compressed tax rate, as determined under Section 48.2551. This subsection expires September 1, 2021.

Explanation: The addition is necessary to determine an additional amount of funding to which a district to which territory is annexed under Section 13.054, Education Code, is entitled beginning September 1, 2020.

(18)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding the following new language to SECTION 1A.007 of the bill:

Sec. 48.2554.  STUDY ON DISTRICT PROPERTY TAX COMPRESSION. (a) The Legislative Budget Board, in conjunction with other appropriate state agencies, shall study possible methods of providing property tax relief through the reduction of school district maintenance and operations taxes. The study must evaluate:

(1)  potential sources of revenue that may be used to reduce school district maintenance and operations taxes;

(2)  methods of limiting increases in maintenance and operations tax revenue that adjust for enrollment growth, inflation, and other relevant factors; and

(3)  for each method of providing property tax relief considered:

(A)  any difference in anticipated benefits to property taxpayers based on the school district in which the taxpayer resides;

(B)  the cost to the state; and

(C)  the anticipated impact on equity in the public school finance system.

(b)  Not later than September 1, 2020, the Legislative Budget Board shall submit to the governor, the lieutenant governor, and the speaker of the house of representatives a report on the results of the study and any recommendations for legislative or other action.

(c)  This section expires September 1, 2021.

Explanation: The addition is necessary to require a study on methods of providing property tax relief through the reduction of school district maintenance and operations taxes.

(19)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding proposed SECTION 2.005 to the bill, adding Section 21.048(a-2), Education Code, to read as follows:

SECTION 2.005.  Section 21.048, Education Code, is amended by adding Subsection (a-2) to read as follows:

(a-2)  The board shall adopt rules that provide that in order to teach any grade level from prekindergarten through grade six a person must demonstrate proficiency in the science of teaching reading on a certification examination for each class of certificate issued by the board after January 1, 2021.

Explanation: The addition is necessary to require the State Board for Educator Certification to adopt rules requiring certain teachers to demonstrate proficiency in the science of teaching reading on a certification examination.

(20)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding proposed SECTION 2.008 to the bill, adding Section 21.3521, Education Code, to read as follows:

SECTION 2.008.  Subchapter H, Chapter 21, Education Code, is amended by adding Section 21.3521 to read as follows:

Sec. 21.3521.  LOCAL OPTIONAL TEACHER DESIGNATION SYSTEM. (a) Subject to Subsection (b), a school district or open-enrollment charter school may designate a certified classroom teacher as a master, exemplary, or recognized teacher for a five-year period based on the results from single year or multiyear appraisals that comply with Section 21.351 or 21.352.

(b)  The commissioner shall establish performance and validity standards for each local optional teacher designation system. The performance standards:

(1)  must provide a mathematical possibility that all teachers eligible for a designation may earn the designation; and

(2)  may not require a district to use an assessment instrument adopted under Section 39.023 to evaluate teacher performance.

(c)  Notwithstanding performance standards established under Subsection (b), a classroom teacher that holds a National Board Certification issued by the National Board for Professional Teaching Standards may be designated as recognized.

(d)  The commissioner shall:

(1)  ensure that local optional teacher designation systems:

(A)  meet the requirements of this section; and

(B)  prioritize high needs campuses; and

(2)  enter into a memorandum of understanding with Texas Tech University to monitor the quality and fairness of local optional teacher designation systems.

(e)  The agency shall develop and provide technical assistance for school districts and open-enrollment charter schools that request assistance in implementing a local optional teacher designation system, including assistance in prioritizing high needs campuses.

(f)  A teacher has no vested property right in a teacher designation assigned to the teacher under this section. A teacher designation issued under this section is void in the determination that the designation was issued improperly. Subchapters C through H, Chapter 2001, Government Code, do not apply to the voiding of a teacher designation under this subsection.

(g)  The agency shall periodically conduct evaluations of the effectiveness of the local optional teacher designation systems under this section and the teacher incentive allotment under Section 48.112 and report the results of the evaluations to the legislature. A school district or open-enrollment charter school that has implemented a local optional teacher designation system or received funds under the teacher incentive allotment shall participate in the evaluations.

(h)  The agency shall collect information necessary to implement this section. Information otherwise confidential remains confidential and is not subject to Chapter 552, Government Code.

(i)  The commissioner may adopt fees to implement this section. A fee adopted by the agency under this section is not subject to Sections 2001.0045 and 2001.0221, Government Code.

(j)  The commissioner may adopt rules to implement this section. A decision made by the commissioner under this section is final and may not be appealed.

Explanation: The addition is necessary to permit school districts and open-enrollment charter schools to develop local optional teacher designation systems.

(21)  House Rule 13, Section 9(a)(1), is suspended to permit the committee to amend text not in disagreement in proposed SECTION 2.011 of the bill, adding Section 25.085(i), Education Code, to read as follows:

SECTION 2.011.  Effective September 1, 2020, Section 25.085, Education Code, is amended by adding Subsection (i) to read as follows:

Explanation: The change is necessary to delay the implementation of Section 25.085(i), Education Code.

(22)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill by adding the following new SECTION to proposed ARTICLE 2 of the bill:

SECTION 2.013.  Subchapter A, Chapter 28, Education Code, is amended by adding Section 28.0062 to read as follows:

Sec. 28.0062.  READING STANDARDS FOR KINDERGARTEN THROUGH THIRD GRADE. (a) Each school district and open-enrollment charter school shall:

(1)  provide for the use of a phonics curriculum that uses systematic direct instruction in kindergarten through third grade to ensure all students obtain necessary early literacy skills;

(2)  ensure that:

(A)  not later than the 2021-2022 school year, each classroom teacher in kindergarten or first, second, or third grade and each principal at a campus with kindergarten or first, second, or third grade has attended a teacher literacy achievement academy developed under Section 21.4552; and

(B)  each classroom teacher and each principal initially employed in a grade level or at a campus described by Paragraph (A) for the 2021-2022 school year or a subsequent school year has attended a teacher literacy achievement academy developed under Section 21.4552 before the teacher's or principal's first year of placement in that grade level or campus; and

(3)  certify to the agency that the district or school:

(A)  prioritizes placement of highly effective teachers in kindergarten through second grade; and

(B)  has integrated reading instruments used to diagnose reading development and comprehension to support each student in prekindergarten through third grade.

(b)  The agency shall provide assistance to school districts and open-enrollment charter schools in complying with the requirements under this section.

(c)  The agency shall:

(1)  monitor the implementation of this section; and

(2)  periodically report to the legislature on the implementation of this section and the effectiveness of this section in improving educational outcomes.

(d)  The commissioner shall establish an advisory board to assist the agency in fulfilling the agency's duties under this section. Chapter 2110, Government Code, does not apply to the advisory board.

(e)  The commissioner may adopt rules to implement this section.

Explanation: The addition is necessary to provide reading standards for kindergarten through third grade.

(23)  House Rule 13, Section 9(a)(4), is suspended to permit the committee to add text on a matter not included in either the house or senate version of the bill in proposed SECTION 4.001 of the bill by repealing Section 403.302(m), Government Code.

Explanation: The addition is necessary to repeal Section 403.302(m), Government Code, which is no longer necessary with the addition of Section 48.256(e), Education Code.

(24)  House Rule 13, Section 9(a)(3), is suspended to permit the committee to add text on a matter not in disagreement in proposed SECTION 5.002 of the bill, in the transition language, to read as follows:

SECTION 5.002.  Except as otherwise provided by this Act, Section 26.08, Tax Code, as amended by this Act, applies beginning with the 2019 tax year. A school district is required to calculate the district's rollback tax rate for the 2019 tax year in the manner provided by Section 26.08, Tax Code, as amended by this Act, regardless of whether the district has already calculated that rate or adopted a tax rate for the 2019 tax year before September 1, 2019.

Explanation: The addition is necessary to ensure a school district calculates the district's rollback tax rate for the 2019 tax year in accordance with Section 26.08, Tax Code, as amended by this bill.