Amend **SB 1438** (senate committee printing) in SECTION 5 of the bill, at the end of added Section 26.042, Tax Code (page 2, between lines 60 and 61), by adding the following appropriately lettered subsection:

( ) A taxing unit that in a tax year elects to calculate the taxing unit's voter-approval tax rate under Subsection (a) or adopt a tax rate that exceeds the taxing unit's voter-approval tax rate for that tax year without holding an election under Subsection (b) or (c) must specify the disaster declaration that provides the basis for authorizing the taxing unit to calculate or adopt a tax rate under the applicable subsection. A taxing unit that in a tax year specifies a disaster declaration as providing the basis for authorizing the taxing unit to calculate or adopt a tax rate under Subsection (a), (b), or (c) may not in a subsequent tax year specify the same disaster declaration as providing the basis for authorizing the taxing unit to calculate or adopt a tax rate under one of those subsections if in an intervening tax year the taxing unit specifies a different disaster declaration as the basis for authorizing the taxing unit to calculate or adopt a tax rate under one of those subsections.