

Amend SB 3 (introduced version) by adding the following appropriately numbered SECTIONS to the bill and renumbering subsequent SECTIONS of the bill accordingly:

SECTION __. Chapter 26, Subtitle D, Title 1, Tax Code is amended by adding Section 26.012(20) to read as follows:

(20) "Operation Loan Star Expenditures" means the funds expended to adjudicate, house, transport, or confine persons apprehended in conjunction with crossing the international boundary outside of an established checkpoint.

SECTION __. Chapter 26, Subtitle D, Title 1, Tax Code is amended by adding Section 26.0445 to read as follows:

NO-NEW-REVENUE TAX RATE TO PAY FOR OPERATION LONE STAR STATE MANDATES (a) The first time that a county adopts a tax rate after September 1, 2024, in which the state Operation Lone Star justice mandates apply in the county, the no-new-revenue maintenance and operation rate for the county is increased by the rate calculated according to the following formula:

(State Operation Lone Star Mandate) / (Current Total Value – New Property Value)

(b) In the second and subsequent years that a county adopts a tax rate, if the amount spent by the county for the Operation Lone Star mandate increased over the previous year, the no-new-revenue maintenance and operation rate for the county is increased by the rate calculated according to the following formula:

(This Year's Operation Lone Star Mandate – Previous Year's Operation Lone Star Mandate) / (Current Total Value – New Property Value)

(c) The county shall include a notice of the increase in the no-new-revenue maintenance and operation rate provided by this section, including a description and amount of the state Operation Lone Star mandate, in the information published under Section 26.04 (e) and, as applicable, in the notice prescribed by Section 26.06 or 26.061.

(d) In this section, "state Operation Lone Star mandate" means the amount spent by the county in the previous 12 months providing for the adjudication, housing, transportation, or confinement of individuals apprehended in conjunction with

crossing an international boundary outside of an established checkpoint, minus the amount received from state revenue for reimbursement of such costs.

SECTION __. This Act takes effect on the 91st day after the last day of the legislative session.