

Amend CSHB 100 (senate committee report) as follows:

(1) Strike the recital to SECTION 1.49 of the bill, amending Section 48.257, Education Code, and substitute "Section 48.257, Education Code, is amended by amending Subsections (a) and (c) and adding Subsections (b-1) and (b-2) to read as follows:".

(2) Immediately following the recital to SECTION 1.49 of the bill, amending Section 48.257, Education Code, insert the following:

(a) Subject to Subsection (b) and except as provided by Subsection (b-2), 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.

(3) In SECTION 1.49 of the bill, immediately following added Section 48.257(b-1), Education Code, insert the following:

(b-2) This subsection applies only to a school district to which Subsection (a) applies, that received an allotment under Section 48.277 for the 2023-2024 school year, and that adopts a maintenance and operations tax rate for the current school year equal to or greater than the sum of the district's maximum compressed tax rate, as determined under Section 48.2551, and five cents. Notwithstanding Subsection (a), if, after reducing the tier one revenue level of a school district to which this subsection applies as required under Subsection (a), the maintenance and operations revenue per student in average daily attendance of the district for a school year would be less than the maintenance and operations revenue per student in average daily attendance available to the district for the 2023-2024 school year, excluding any funding provided to the district under Sections 48.279 and 48.281, 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 to provide the district with the amount of maintenance and operations revenue per student in average daily attendance available to the district for

the 2023-2024 school year.