

BY: Patterson

FLOOR AMENDMENT NO._____

1 Amend S.B. No. 10 (house committee report) as follows: Strike "1.025" and substitute "1.01" in each of the 2 3 following places it appears: (A) page 2, line 11; 4 page 3, line 10; 5 (B) (C) page 4, line 10; 6 (D) page 5, line 18; and 7 (E) page 6, line 20. 8 Add the following appropriately numbered SECTION to the 9 10 bill and renumber the subsequent SECTIONS of the bill accordingly: SECTION ____. Chapter 26, Tax Code, is amended by adding 11 Section 26.0445 to read as follows: 12 Sec. 26.0445. TAX RATE ADJUSTMENT FOR PUBLIC SAFETY 13 14 EXPENDITURES. (a) In this section, "public safety expenditures" for a tax year means the amount of expenditures derived from 15 maintenance and operations tax revenue made by a taxing unit in the 16 17 period beginning on July 1 of the year preceding the tax year for which a tax is adopted and ending on June 30 of the tax year for 18 19 which the tax is adopted on costs to equip, train, house, supervise, 20 compensate, and provide other benefits to individuals who provide firefighting services, law enforcement services, jail and 21 detention services, and emergency medical services. 22 23 (b) This section applies only to: 24 (1) a municipality or county with a population of 25 75,000 or more that is not a special taxing unit; or (2) an emergency services district created under 26 Chapter 775, Health and Safety Code, that is not a special taxing 27 28 unit. (c) If the public safety expenditures of a taxing unit to 29

- 1 which this section applies exceed the amount of those expenditures
- 2 for the preceding tax year, the no-new-revenue maintenance and
- 3 operations rate for the taxing unit is increased by the rate
- 4 computed according to the following formula:
- 5 (Current Tax Year's Public Safety
- 6 Expenditures Preceding Tax Year's Public Safety
- 7 Expenditures) / (Current Total Value New Property
- 8 <u>Value</u>)
- 9 (d) The taxing unit shall include a notice of the increase
- 10 in the no-new-revenue maintenance and operations rate provided by
- 11 this section, including a description and amount of public safety
- 12 expenditures, in the information published under Section 26.04(e)
- 13 and, as applicable, in the notice prescribed by Section 26.06 or
- 14 <u>26.061.</u>