

Amend CSSB 2 (house committee printing) by adding the following appropriately numbered SECTION to the bill and renumbering subsequent SECTIONS of the bill accordingly:

SECTION _____. Section 48.051, Education Code, is amended by amending Subsection (a) and adding Subsection (a-1) to read as follows:

(a) Subject to adjustment under Subsection (a-1), for ~~For~~ each student in average daily attendance, not including the time students spend each day in special education programs in an instructional arrangement other than mainstream or career and technology education programs, for which an additional allotment is made under Subchapter C, a district is entitled to an allotment equal to the lesser of \$6,160 or the amount that results from the following formula:

$$A = \$6,160 \times TR/MCR$$

where:

"A" is the allotment to which a district is entitled;

"TR" is the district's tier one maintenance and operations tax rate, as provided by Section 45.0032; and

"MCR" is the district's maximum compressed tax rate, as determined under Section 48.2551.

(a-1) Beginning with the 2026-2027 school year, the basic allotment provided to a district under Subsection (a) or (b) is adjusted annually to increase the allotment by an amount that is equal to the amount by which the percentage increase, if any, in the total amount of money appropriated for purposes of the education savings account program under Subchapter J, Chapter 29, exceeds the percentage increase in the basic allotment for the applicable school year.