

Amend CSHB 3646 by adding the following appropriately numbered SECTIONS to the bill and renumbering the subsequent SECTIONS of the bill accordingly:

SECTION _____. Chapter 26, Tax Code, is amended by adding Section 26.083 to read as follows:

Sec. 26.083. TEMPORARY AUTHORIZATION TO ADOPT SCHOOL DISTRICT TAX RATE THAT EXCEEDS DISTRICT'S ROLLBACK TAX RATE. (a) The governing body of a school district in the manner provided by law for official action by the governing body may call an election to authorize the district to adopt a maintenance and operations tax rate not to exceed a specified rate for a specified period.

(b) An election under this section must be held on a uniform election date. If the governing body of the school district has not adopted a tax rate for the current tax year before the date the election is held, the election applies to the district's tax rate for the current tax year and the following four tax years. If the governing body of the school district adopted a tax rate for the current tax year before the date the election is held, the election applies to the district's tax rate for the following five tax years.

(c) The ballot for the election shall be prepared to permit voting for or against the proposition: "Authorizing the (name of school district) to adopt a tax rate for maintenance and operations purposes for (the current tax year and the following four tax years or the following five tax years, as applicable) at a rate not to exceed \$ _____ per \$100 valuation." The ballot proposition must include the proposed limit on the school district's maintenance and operations tax rate.

(d) If a majority of the votes cast in the election favor the proposition, the school district, for the current tax year and the following four tax years or for the following five tax years, as applicable, may adopt a tax rate that does not exceed the sum of the rate stated in the ballot proposition and the district's current debt rate for the applicable year without being required to hold an election under Section 26.08 to ratify the adopted tax rate, regardless of whether the adopted tax rate exceeds the district's rollback tax rate for that tax year.

(e) If the proposition is not approved as provided by

Subsection (d), Section 26.08 applies to the school district's tax rate for the applicable tax years.

SECTION _____. Section 26.083, Tax Code, as added by this Act, applies only to the ad valorem tax rate of a school district for a tax year beginning on or after the effective date of this Act.