

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

SECTION \_\_\_\_\_. Section 26.08, Tax Code, is amended by adding Subsection (p) to read as follows:

(p) Notwithstanding Subsections (n) and (o), a school district is not required to obtain the approval at an election under this section of the district's adopted tax rate if the rate does not exceed the sum of:

(1) the maintenance and operations tax rate of the district for the most recent tax year of the period that consists of the 2007 and 2008 tax years in which the district's tax rate was approved at an election under this section; and

(2) the district's current debt rate.

SECTION \_\_\_\_\_. (a) Section 26.08(p), Tax Code, as added by this Act, applies to the ad valorem tax rate of a school district beginning with the 2009 tax year, except as provided by Subsection (b) of this section.

(b) If the governing body of a school district adopted an ad valorem tax rate for the school district for the 2009 tax year before the effective date of this Act, Section 26.08(p), Tax Code, as added by this Act, applies to the ad valorem tax rate of that school district beginning with the 2010 tax year, and the law in effect when the tax rate was adopted applies to the 2009 tax year with respect to that school district.