

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

February 19, 2003

TO: Honorable Fred Hill, Chair, House Committee on Local Government Ways and Means

FROM: John Keel, Director, Legislative Budget Board

IN RE: HJR14 by Chavez (Proposing a constitutional amendment to authorize a local option exemption from ad valorem taxation of property that is owned by a licensed child-care facility and is used exclusively for providing care for children.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$85,275.

The proposed Constitutional amendment would exempt child care facilities from property taxes, subject to the approval of enabling legislation.

The resolution would have no fiscal impact, except the cost of publication. If enabling legislation were enacted, however, there could be a fiscal impact on the state and units of local government.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 530 Department Of Protective And Regulatory Services

LBB Staff: JK, SD, WP, DLBe