

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION**

**March 26, 2003**

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

**FROM:** John Keel, Director, Legislative Budget Board

**IN RE: HJR55** by Zedler (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation property owned by a religious organization for purposes of expanding or constructing a religious facility.), **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 resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to exempt from property taxation property owned by a church or religious society that owned an actual place of worship, if the property were owned for the purpose of expanding an existing place of worship or constructing a new place of worship and the property yielded no revenue.

The proposed amendment alone would have no fiscal impact on the state or units of local government. The enabling legislation associated with this proposed constitutional amendment is HB 1278.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JK, SD, WP, BR