

**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: SJR25** by Staples (Proposing a constitutional amendment authorizing the legislature to exempt certain travel trailers from ad valorem taxation.), **As Engrossed**

**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 travel trailers from property taxes if the travel trailer was personal property and was not held or used for the production of income, subject to the approval of enabling legislation. The exemption would not apply to a structure that is substantially affixed to real estate and used or occupied as a residential dwelling.

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:**

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