

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

**FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION**

**May 19, 2005**

**TO:** Honorable Steve Ogden, Chair, Senate Committee on Finance

**FROM:** John S. O'Brien, Deputy Director, Legislative Budget Board

**IN RE: HJR32** by Berman (Proposing a constitutional amendment authorizing the legislature to permit the governing body of a political subdivision to exempt from ad valorem taxation property owned by certain law enforcement officer associations.), **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 \$66,497.

The joint resolution by itself has no fiscal impact, as it grants the legislature the ability, via separate legislation, to authorize the governing body of a political subdivision of this state to exempt certain property.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

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