

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

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

**March 15, 2005**

**TO:** Honorable Jim Keffer, Chair, House Committee on Ways & Means

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

**IN RE: HJR50** by Pitts (Proposing a constitutional amendment authorizing a state property tax for public education.), **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 \$66,497.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to impose ad valorem taxes for elementary and secondary public free school purposes on all taxable property at a rate not to exceed \$1 for each \$100 of taxable value.

The proposed amendment alone would have no fiscal impact on the state or units of local government.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts, 701 Central Education Agency

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