

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**February 13, 2007**

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

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

**IN RE: HJR1** by Berman (Proposing a constitutional amendment authorizing the legislature to provide for a reduction of the limitation on the total amount of ad valorem taxes that may be imposed for public school purposes on the residence homesteads of the elderly or disabled to reflect any reduction in the rate of those taxes.), **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 \$77,468.

The resolution would propose an amendment to Article VIII of the Texas Constitution to authorize the Legislature to reduce the amount of the 65-and-over school property tax limitation to reflect any reduction in school property taxes from the preceding tax year.

The proposed amendment would authorize a reduction in the limitation to reflect reductions in school district tax rates for the 2005 and 2006 tax years. The proposed amendment would authorize the Legislature to enact a general law providing that the constitutional amendment apply to the 2007 tax year.

The proposed amendment alone would have no fiscal impact on the state or units of local government. Any fiscal impact would be associated with the corresponding enabling legislation.

The proposed amendment would be submitted to voters at an election to be held May 12, 2007.

**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, CT, SD, SJS