

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

April 24, 2007

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

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

IN RE: HJR3 by Homer (Proposing a constitutional amendment authorizing the legislature to exempt poultry facilities from ad valorem taxation.), **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.

This resolution would propose an amendment to Article VIII of the Texas Constitution to authorize the Legislature to exempt from property taxation a facility, including a building, structure, and fixture that:

- (1) is used to raise, grow, or otherwise produce poultry for commercial purposes; or,
- (2) is a commercial poultry hatchery used to produce chicks, ducklings, goslings, or poults. The proposed amendment would not allow the exemption of land on which an exempt facility was located.

The proposed amendment would be submitted to voters at an election to be held November 6, 2007.

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

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, CT