

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

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**April 22, 2009**

**TO:** Honorable Rene Oliveira, Chair, House Committee on Ways & Means

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

**IN RE: HJR47** by Strama (Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation certain energy efficiency-related improvements to real or personal property.), **As Introduced**

**The resolution alone would have no fiscal implication to the State other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation. The cost to the State for publication of the resolution is \$90,882.**

The resolution would propose a constitutional amendment to Section 2(a), Article VIII of the Texas Constitution to authorize the Legislature to exempt from ad valorem taxation the value arising from the installation of certain energy efficiency-related improvements.

Adoption of the proposed amendment, in and of itself, would have no fiscal impact on the state or units of local government. Any fiscal impact would depend on the corresponding enabling legislation.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

**Local Government Impact**

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JOB, MN, SD, SJS