

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

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

**April 21, 2009**

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

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

**IN RE: HJR141** by Coleman (Proposing a constitutional amendment to provide property tax abatement for home and business owners who install solar panels on their homes or businesses.), **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 add new Section 1-c to Article VIII of the Texas Constitution to authorize the Legislature to exempt property from ad valorem taxation and business franchise taxes in the amount necessary to pay for the installation of solar panels. Tax credits could be claimed for a period of no longer than five years. Any increase in appraised value resulting from the installation of solar panels would be exempt from ad valorem taxation for five years.

Adoption of the proposed amendment alone 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