

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

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

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

IN RE: SJR43 by Lucio (Proposing a constitutional amendment to authorize the voters of an emergency services district that has been authorized by those voters to impose an ad valorem tax at a rate not to exceed 10 cents on the \$100 valuation to authorize by election, after an audit and a capital improvements plan, the levy of an additional ad valorem tax, at a rate not to exceed five cents on the \$100 valuation, for the construction or acquisition of fire stations, equipment, and other property.), **As Engrossed**

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 \$90,882.

The resolution would require that a proposed constitutional amendment be placed on the November 3, 2009 ballot to authorize the voters of certain emergency services districts to approve by election, after an audit and adoption of a capital improvements plan, an ad valorem tax at a rate not to exceed \$0.05 for the construction or acquisition of fire stations, equipment, and other property.

Placement of the proposed amendment would not have a direct fiscal impact beyond the costs of publication.

Local Government Impact

If the constitutional amendment is approved by the voters, an emergency services district that chooses to seek voter approval for imposing an ad valorem tax would incur costs associated with complying with audit requirements and conducting subsequent elections; however, if approved by the voters, a district would experience a revenue gain to cover costs for the purposes stated in the resolution.

Source Agencies:

LBB Staff: JOB, MN, DB