

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

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

**April 22, 2009**

**TO:** Honorable Steve Ogden, Chair, Senate Committee on Finance

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

**IN RE: SJR43** by Lucio (Proposing a constitutional amendment to authorize the imposition of an additional ad valorem tax for emergency services districts, subject to voter approval, at a rate not to exceed five cents for the acquisition of land, equipment, or apparatus or the construction of capital improvements.), **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 \$90,882.

The resolution would amend Chapter 775 of the Health and Safety Code to authorize emergency services districts to impose an additional ad valorem tax for the acquisition of land, equipment, or apparatus or the construction of capital improvements, with district voter approval. The rate would be limited by Section 48-e, Article III of the Texas Constitution to not exceed 5-cents per \$100 valuation, pending statewide voter approval of a Constitutional Amendment proposed by the Eighty-first Legislature, 2009.

The bill would take effect January 1, 2010, only if the constitutional amendment proposed by the Eighty-first Legislature is approved authorizing an additional ad valorem tax for the acquisition of land, equipment, or apparatus or the construction of capital improvement

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, DB, MN, TP