

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 2, 2011

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

IN RE: HJR37 by Hughes (Proposing a constitutional amendment requiring certain tax bills to be approved by two-thirds of all the members elected to each house of the legislature.), **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 \$105,495.

The resolution would propose an amendment to Article VIII of the Texas Constitution to add new Section 25 requiring an affirmative record vote of two-thirds of all elected members of each house for final passage of any bill that imposes a new state tax or increases the rate of an existing tax.

The proposed amendment would not apply to a bill that amends the manner in which a state tax is computed, administered or enforced, or the applicability of the tax. The proposed amendment would exclude from the meaning of "state tax" a tax or other levy imposed by a political subdivision; a fine, penalty, or interest charge; a charge for a specific service or property; or a fee.

The proposed amendment would be submitted to voters at an election to be held on November 8, 2011.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JOB, KK, SD