

**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: HJR145** by Raymond (Proposing a constitutional amendment providing honesty in state taxation.), **As Introduced**

**No significant 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 adding Section (2-a) to Article VIII of the Texas Constitution. Section (2-a) would define a "regulatory tax" and prohibit the Legislature from imposing or changing a state tax, including a state regulatory tax, if the tax is identified as another type of charge.

The proposed constitutional amendment shall be submitted to the voters at an election to be held November 8, 2011.

**Local Government Impact**

No significant fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, KK, SD