

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**April 28, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HJR90** by Gooden (Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property that is leased to a charitable organization and that is used by the organization primarily for the purpose of performing a charitable function.), **As Introduced**

**No fiscal implication to the State is anticipated resulting from adoption of the proposed constitutional amendment alone**, other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$108,921

This resolution would propose an amendment to Section 2(a), Article VIII, of the Texas Constitution to add any real property that is leased to an organization that qualifies as a charitable organization and that is used by the organization primarily for the purpose of performing a charitable function to the list of property types for which the Legislature is authorized to provide a property tax exemption.

Adoption of the proposed constitutional 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 5, 2013 and would take effect beginning with the tax year that begins on January 1, 2014, if adopted.

**Local Government Impact**

Adoption of the proposed constitutional amendment alone would have no fiscal impact on units of local government. Any fiscal impact would depend on the corresponding enabling legislation.

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

**LBB Staff:** UP, KK, SD, SJS