

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

**FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION**

**April 6, 2015**

**TO:** Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

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

**IN RE: HJR43** by Raymond (Proposing a constitutional amendment prohibiting the taxation of the sale or use of certain prescription medicine.), **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 \$118,681.

The resolution would propose an amendment to Article VIII of the Texas Constitution, to add new Section 26 to prohibit sales taxation of prescription medicine that was not subject to taxation under Chapter 151 of the Tax Code on January 1, 2015.

The resolution would provide that a general law enacted by the 84th Legislature, but prohibited by the new Section 26 of Article VIII of the Texas Constitution, would expire January 1, 2017.

The proposed constitutional amendment would be submitted to the voters at an election to be held November 3, 2015, and would be effective thereafter if approved.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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