

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

**FISCAL NOTE, 85TH LEGISLATURE 1st CALLED SESSION - 2017**

**July 24, 2017**

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

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

**IN RE: HJR39** by Bonnen, Greg (Proposing a constitutional amendment requiring the Legislature to establish limitations on the rate of taxation and amount of debt for special purpose districts created by general law or special local law.), **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 \$114,369.

The resolution would propose an amendment to Section 56, Article III, of the Texas Constitution, to require the Legislature to impose on any special purpose district created after December 31, 2018 under general law or by special local law a maximum maintenance and operation (M&O) tax rate and a maximum amount of debt that may be authorized by the district.

The cost to the state for publication of the resolution is \$114,369.

The proposed amendment would be submitted to voters at an election to be held November 7, 2017.

**Local Government Impact**

Because M&O tax rate limits and debt limits imposed on future special districts by future legislatures are unknown, the impact of the bill cannot be estimated but would tend to lower property tax revenue associated with future special districts.

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

**LBB Staff:** UP, KK