

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

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**March 20, 2017**

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

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

**IN RE: HJR52** by Turner (Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation a portion of the assessed value of certain real property used to provide housing to certain individuals with disabilities.), **As Introduced**

**The resolution alone would have no fiscal implication to the State**, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

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

The resolution would propose an amendment to Article VIII of the Texas Constitution to add new Section 1-p to authorize the Legislature by general law to provide for a credit against property taxes imposed on property used to provide housing to persons with disabilities based on the costs the owner of the property incurs to maintain, operate, or make improvements to the property. The Legislature would be authorized to provide eligibility requirements for a property tax credit and to provide formulas for computing the amount of the credit that a property owner may receive in a tax year.

Voter approval of the proposed amendment alone would have no fiscal impact on the state. Any loss of revenue would be attributable to the corresponding enabling legislation (HB 850).

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

**Local Government Impact**

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

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

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