

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 11, 2017

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HJR115 by Bonnen, Dennis (Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation all or part of the market value of the residence homestead of a peace officer who resides in a high crime area.), **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 joint resolution would amend Article VIII of the Texas Constitution, regarding property tax laws, to permit the legislature to exempt from property taxation all or part of the market value of the residence homestead of a peace officer who resides in a high crime area. The legislature would be permitted to define "high crime area" and "peace officer" for the purposes of the exemption, and to provide additional eligibility requirements.

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 (HB 3908).

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

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