

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 23, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: **HB2456** by Kacal (Relating to a local option exemption from ad valorem taxation of a portion of the appraised value of the residence homesteads of certain volunteer first responders.), **As Introduced**

Passage of the bill would provide a qualifying volunteer first responder a residence homestead property tax exemption not to exceed \$15,000 if the exemption is adopted by the governing body of a taxing unit. The proposed constitutional amendment associated with this bill (HJR 89) is self-implementing. Consequently, any fiscal impact is shown in the fiscal note for that constitutional amendment.

The bill would amend Chapter 11 of the Tax Code, regarding taxable property and exemptions, to provide a qualifying volunteer first responder a residence homestead property tax exemption not to exceed \$15,000 if the exemption is adopted by the governing body of a taxing unit.

The bill would define "emergency medical services volunteer", "qualifying volunteer first responder", and "volunteer firefighter". Emergency medical services volunteers and volunteer firefighters would be included as qualifying volunteer first responders.

The proposed constitutional amendment associated with this bill (HJR 89) is self-implementing. Consequently, any fiscal impact is shown in the fiscal note for that constitutional amendment.

The bill would take effect January 1, 2020 contingent on approval by the voters of a constitutional amendment (HJR 89).

Local Government Impact

Passage of the bill would provide a qualifying volunteer first responder a residence homestead property tax exemption not to exceed \$15,000 if the exemption is adopted by the governing body of a taxing unit. The proposed constitutional amendment associated with this bill (HJR 89) is self-implementing. Consequently, any fiscal impact is shown in the fiscal note for that constitutional amendment.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS