

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 30, 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: HJR19** by Raymond (Proposing a constitutional amendment to provide for an exemption from ad valorem taxation by certain political subdivisions of a portion of the market value of the residence homestead of the parent or guardian of a minor who is disabled and who resides with the parent or guardian.), **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 \$177,289.

The resolution would propose an amendment to Section 1-b Article VIII, of the Texas Constitution, to add an individual who is the parent or guardian of a minor who is disabled and who resides with the parent or guardian to the list of individuals who may receive the state mandated school district exemption and the local option homestead exemption for those who are 65 years or older or disabled.

Adoption of the proposed amendment alone would have no fiscal impact on the state, other than the cost of publication, or units of local government regarding the state mandated school district exemption. The impact of the local option homestead exemption would depend on actions of units of local government. Analysis of the fiscal impact is discussed in the fiscal note for the corresponding enabling legislation (HB 160).

The cost to the state for publication of the resolution is \$177,289.

The proposed amendment would be submitted to voters at an election to be held November 5, 2019.

**Local Government Impact**

Adoption of the proposed amendment alone would have no fiscal impact on the units of local government regarding the state mandated school district exemption. The impact of the local option homestead exemption would depend on actions of units of local government. Analysis of the fiscal impact is discussed in the fiscal note for the corresponding enabling legislation (HB 160).

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

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