

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: HJR20 by Raymond (Proposing a constitutional amendment to authorize the legislature to exclude from the market value of real property for ad valorem tax purposes the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is compliance with the requirements of standards that address accessible design of buildings or other facilities.), **As Introduced**

No fiscal implication to the State is anticipated, 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 \$177,289.

The resolution would propose an amendment to Section 1, Article VIII of the Texas Constitution, to authorize the Legislature by general law to exclude from market value of real property the value of any improvement, or any feature incorporated in an improvement, made to the property if the primary purpose of the improvement or feature is to comply with the requirements of the 2010 Americans with Disabilities Act Standard for Accessible Design or any successor standards that address accessible design of buildings or other facilities.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation (HB 164).

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

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: WP, KK, SD, SJS

