

**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: HJR56** by Bernal (Proposing a constitutional amendment authorizing the legislature to limit the total amount of ad valorem taxes that a school district may impose on the residence homestead of an individual and the surviving spouse of the individual if the individual qualifies the property as the individual's residence homestead for 15 consecutive tax years and the school taxes on the property increase by at least 120 percent during that period.), **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 Article VIII of the Texas Constitution to permit the Legislature to create a school tax ceiling for individuals who qualify a property as a residence homestead for at least 15 consecutive years and the school district taxes in that 15th tax year are at least 120 percent greater than imposed in the first of those tax years. Property taxes imposed on property improvements during the 15-year period could be excluded from the ceiling. The Legislature would be permitted to allow a qualified surviving spouse to retain the tax ceiling.

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 1102).

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