

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 18, 2021**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB1279** by Kacal (Relating to a local option exemption from ad valorem taxation of a percentage of the appraised value of the residence homesteads of certain volunteer first responders.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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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 five percent of the appraised value the homestead 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 bill, in and of itself, would not have any effect and would require constitutional authorization. The proposed constitutional amendment associated with this bill (HJR 70) is self-enabling, and would provide authority for local governments to adopt exemptions regardless whether general law were enacted defining "volunteer first responder." Any fiscal implication would depend on the extent to which the definition provided by the bill would differ significantly from the definition local governments might otherwise adopt.

The bill would take effect January 1, 2022 contingent on approval by the voters of a constitutional amendment (HJR 70).

**Local Government Impact**

The bill would have no fiscal impact on units of local government. Any fiscal impact is shown in the fiscal note for the corresponding constitutional amendment.

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

**LBB Staff:** JMc, KK, SD, BRI