

PUBLIC COMMENTS

HB 2311

HOUSE COMMITTEE ON WAYS & MEANS

Hearing Date: April 19, 2021 10:00 AM - or upon final adjourn./recess or bill referral if permission granted

Dick Lavine

Every Texan (formerly the Center for Public Policy Priorities)

AUSTIN, TX

Every Texan opposes HB 2311.

The tax equity note to this bill misses the likely impact of a lower appraisal cap. According to the Comptroller's Tax Exemption & Tax Incidence report: <https://comptroller.texas.gov/transparency/reports/tax-exemptions-and-incidence/2020/96-463.pdf>, more than half of the in-state benefits of the current 10% cap goes to the 1/5 of Texas households with incomes over \$156,718. HB 2311 would exacerbate this inequality.

Table 40: Incidence Analysis
School Property Tax 10 Percent Residential Appraisal Cap
Tax Code Section 23.23
Fiscal 2023

Final Incidence of Exemption - By Household Income Quintile

Quintile 1	Less than \$31,951	5.3%
Quintile 2	31,951 - 56,449	7.4%
Quintile 3	56,449 - 91,375	11.3%
Quintile 4	91,375 - 156,718	16.6%
Quintile 5	156,718 and up	41.7%

Residents 82.3%
Exported 17.7%