

RESOLUTION ANALYSIS

H.J.R. 149
By: Talarico
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Texas child-care centers are closing in droves as they hemorrhage employees to industries that are able to pay higher wages. Using data from the Health and Human Services Commission, Children At Risk found that Texas lost nearly a quarter of its child-care providers between March 2020 and September 2021, creating hundreds more child-care deserts across the state. The Texas child-care shortage has devastating effects on early childhood education, economic growth, and employment opportunities for parents. According to the U.S. Chamber of Commerce Foundation, Texas' economy loses more than \$9 billion every year due to inadequate child care. H.J.R. 149 seeks to address this issue by allowing the legislature, by general law, to exempt from property taxation all or part of the real property used to operate a child-care facility.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 149 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation all or part of real property used to operate a child-care facility. The legislature may define "child-care facility" and may impose eligibility requirements for purposes of this exemption.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 7, 2023.