

## **RESOLUTION ANALYSIS**

S.J.R. 64  
By: West  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Texas child-care centers are reportedly 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 is likely to have 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. S.J.R. 64 seeks to address this issue by allowing the legislature, by general law, to exempt from property taxation all or part of the appraised value of 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**

S.J.R. 64 proposes an amendment to the Texas Constitution to authorize the governing body of a county or municipality to exempt from property taxation all or part of the appraised value of real property used to operate a child-care facility. The governing body may adopt the exemption as a percentage of not less than 50 percent of the appraised value of the real property. The legislature by general law may define "child-care facility" and may provide additional 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.