

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 9, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HJR25 by Zwiener (Proposing a constitutional amendment to authorize the legislature to exempt from ad valorem taxation the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$204,406.

The resolution would propose amendment of Article VIII of the Texas Constitution, relating to Taxation and Revenue, and add Section 1-s to allow the Legislature, by general law, to exempt from property taxation the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system.

The proposed amendment, in and of itself, has no fiscal implications to the state. Any fiscal impact would be shown on the fiscal note for the enabling legislation (HB 40).

The proposed amendment would be submitted to voters at an election to be held November 7, 2023.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI