

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

Revision 1

April 9, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HJR150 by Noble (proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of a portion of the market value of a property that is the primary residence of an adult who has an intellectual or developmental disability and who must be related to the owner or trustee of the property within a certain degree by consanguinity.), **Committee Report 1st House, Substituted**

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 joint resolution would propose adding Section 1-b-3 to Section 1-b (Residence Homestead Tax Exemptions and Limitations), Article VIII of the Texas Constitution to permit the Legislature, by general law, to exempt part of the market value of the real property a person owns that is the primary residence of an adult who has an intellectual or developmental disability and who must be related to the owner or trustee of the property within the third degree by consanguinity.

The portion of the market value of real property authorized to be exempted is equal to the amount of the exemption provided to the residence homestead of a married or unmarried adult, including one living alone.

The Legislature may define "developmental disability" and "intellectual disability" for purposes of this section.

The proposed amendment alone would not create a cost. The fiscal impact would be associated with the enabling legislation (HB 3640).

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, BRI, SD