

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**March 26, 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 is related to the owner of the property within a certain degree by consanguinity.), **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 joint resolution would propose adding new Section 1-b-3 to Section 1-b, Article VIII of the Texas Constitution, relating to Residence Homestead Tax Exemptions and Limitations, to permit the Legislature, by general law, to exempt part of the market value of the real property owned by a person who is related within the third degree of consanguinity to an adult with an intellectual or developmental disability. The property must be the primary residence of the disabled adult and the property may not be used for the production of income.

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, SD, BRI