

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

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

**April 23, 2023**

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

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HJR153** by Wilson (Proposing a constitutional amendment to authorize a political subdivision other than a school district to establish a limitation on the amount of ad valorem taxes that the political subdivision may impose on the residence homesteads of persons who are disabled or elderly and their surviving spouses.), **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 an amendment to Article VIII (relating to taxation and revenue) Section 1-b(h), of the Texas Constitution to enable all taxing units other than schools to limit the property taxes on the residence homestead of individuals 65 years of age or older or disabled, and their surviving spouses, to the amount of taxes paid on the homestead in the first tax year the individual qualified. The Constitution currently requires school districts to provide the property tax limitation and provides cities, counties, and junior colleges the option to provide the tax limitation. Under the amendment, all other taxing units would have the option to provide the tax limitation.

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

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state. Any fiscal impact regarding lowering the limitation on appraised value and expanding to all real property would depend on the corresponding enabling legislation (HB 3757).

**Local Government Impact**

Adoption of the proposed constitutional amendment alone would have no fiscal impact on units of local government. Any fiscal impact regarding lowering the limitation on appraised value and expanding to all real property would depend on the corresponding enabling legislation.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** JMc, KK, SD, BRI