

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 25, 2023

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SJR64 by West (Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation real property used to operate a child-care facility.), **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 of the Texas Constitution, relating to Taxation and Revenue, to allow the Legislature, by general law, to exempt all or part of the real property used to operate a child-care facility. The Legislature would be authorized to define “child-care facility” and impose eligibility requirements.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government. Any fiscal impact would be shown on the fiscal note for the the required enabling legislation (SB 1145).

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, AF, BRI, KK, SD