

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

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

**April 28, 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 a local option exemption from ad valorem taxation by a county or municipality of all or part of the appraised value of real property used to operate a child-care facility.), **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 resolution would propose an amendment to Article VIII of the Texas Constitution, relating to Taxation and Revenue, to allow the governing body of a county or municipality to exempt, as a percentage, all or part of the real property used to operate a child-care facility. A governing body that adopts an exemption would be required to set a percentage of not less than 50.0 percent. 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, SD, BRI, KK