

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

**FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION**

**March 30, 2025**

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

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

**IN RE: HJR72** 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.), **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 \$191,689.

The resolution would propose an amendment to Article VIII of the Texas Constitution to allow the Legislature by general law to exempt from property tax 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 resolution would propose the exemption to be equal to the residence homestead exemption of a married or unmarried adult, including one living alone.

The resolution would allow the Legislature to define "developmental disability" and "intellectual disability" for purposes of this amendment.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government. Any fiscal impact would depend on the corresponding enabling legislation (HB 972).

**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