

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

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

**March 22, 2025**

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

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

**IN RE: HJR138** by Alders (Proposing a constitutional amendment prohibiting the imposition of a carbon tax.), **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 proposed resolution would prohibit the Legislature from imposing a tax on the carbon content of fuels, or on the emission of carbon dioxide and other greenhouse gases resulting from the use, production, or consumption of goods and services. The proposed constitutional amendment would be submitted to voters in a statewide election on November 4, 2025.

Currently the state does not impose a tax of the type proposed for prohibition by the resolution; therefore the proposed resolution would have no fiscal impact.

**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