

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

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

**April 26, 2025**

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

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

**IN RE: SJR60** by Campbell (Proposing a constitutional amendment to authorize the commissioners court of a county to exempt from ad valorem taxation by each political subdivision that taxes the property the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system.), **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 authorize the commissioners court of a county to exempt from property taxation by each political subdivision that taxes the portion of the assessed value of a person's property that is attributable to the installation in or on the property of a rainwater harvesting or graywater system. The exemption would apply to each political subdivision that taxes the respective property. The proposed amendment would allow the commissioners court to provide eligibility requirements.

The proposed amendment, in and of itself, has no fiscal implications to the state. Any fiscal impact would be shown on the fiscal note for the enabling legislation (SB 1633).

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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