

**BILL SUMMARY**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HJR1087</b>
<b>Version:</b>	<b>INT</b>
<b>Request Number:</b>	<b>16907</b>
<b>Author:</b>	<b>Speaker Hilbert</b>
<b>Date:</b>	<b>3/3/2026</b>
<b>Impact:</b>	<b>Please see previous summary of this measure</b>

**Research Analysis**

HJR1087, as introduced, seeks voter approval for a constitutional amendment related to the five-year ad valorem tax exemption for qualifying manufacturing facilities. The measure directs the Legislature to create laws defining levels and methodologies of reimbursement for local entities that lose revenue due to the exemption to ensure that reimbursement to one county does not disadvantage other counties.

It also requires that the reimbursed value of exempt manufacturing property be added to a local government's assessed valuation when calculating its constitutional debt limit, thereby increasing their borrowing capacity by the reimbursed amount.

Prepared By: Quyen Do

**Fiscal Analysis**

The measure is currently under review and impact information will be completed.

Prepared By: House Fiscal Staff

**Other Considerations**

None.