

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

**FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION**

**April 17, 2007**

**TO:** Honorable Jim Keffer, Chair, House Committee on Ways & Means

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: HB1816** by Isett, Carl (Relating to the eligibility of a disabled veteran or surviving spouse to pay ad valorem taxes imposed on a residence homestead in installments.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 31.031 of the Tax Code to allow disabled veterans to enter into installment payment agreements with taxing units for payment of property taxes on their residence homesteads.

Because the state is constitutionally prohibited from imposing a state property tax, there would be no direct fiscal impact on the state.

Passage of the bill would expand the installment payment option, currently available to 65-and-over and disabled homestead owners.

The bill would take effect January 1, 2008, and it would apply only to an ad valorem tax year beginning on or after that date.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

**LBB Staff:** JOB, CT, SD, SJS