

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**April 28, 2011**

**TO:** Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

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

**IN RE: HJR23** by Fletcher (Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran in an amount equal to the amount of the residence homestead exemption to which the disabled veteran was entitled.),  
**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 \$105,495.

The resolution would propose a constitutional amendment to Section 1-b, Article VIII, of the Texas Constitution, to authorize the Legislature by general law to provide that the surviving spouse of a deceased 100 percent or totally disabled veteran is entitled to a specified property tax exemption on the surviving spouse's residence homestead. The exemption would be the amount of the exemption received by the disabled veteran on the residence homestead.

The surviving spouse is entitled to the exemption if the disabled veteran qualified for a residence homestead exemption for a 100 percent or totally disabled veteran when the veteran died and if the surviving spouse has not remarried since the death of the disabled veteran. The proposed amendment applies only to a tax year beginning on or after January 1, 2012.

Adoption of the proposed amendment alone would have no fiscal impact on the state, other than the cost of publication. Any change in revenue would be attributable to the corresponding enabling legislation.

The proposed amendment would be submitted to voters at an election to be held November 8, 2011.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

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

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