

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

May 16, 2011

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

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

IN RE: HJR48 by Anderson, Charles "Doc" (Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation 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 on the same property.), **As Engrossed**

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 surviving spouse has not remarried, the property was the residence homestead of the surviving spouse when the disabled veteran died, and remains the residence homestead of the surviving spouse. The proposed amendment would take effect on January 1, 2012, and applies only to a tax year beginning on or after that date.

Adoption of the proposed amendment alone would have no fiscal impact on the state other than the cost of publication. Any loss of 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