LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION

March 19, 2011

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

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

IN RE: SJR21 by Patrick (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.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts **LBB Staff:** JOB, KK, SJS