

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

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**April 25, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: HJR21** by Pickett (Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran who died before the law authorizing a residence homestead exemption for such a veteran took effect.), **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 \$108,921.

This resolution would propose a constitutional amendment to Section 1-b(j), Article VIII, of the Texas Constitution, to authorize the Legislature by general law to provide that the surviving spouse of a 100 percent or totally disabled veteran who would have received the existing 100 percent disabled veteran's homestead exemption, if that exemption had been authorized at the time of the veteran's death, is entitled to the exemption that would have been received by the disabled veteran on the residence homestead.

The surviving spouse would be 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.

Adoption of the proposed amendment alone would have no fiscal impact on the state. 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 5, 2013. The proposed amendment would take effect on January 1, 2014, and applies only to a 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:** UP, KK, SD, SJS