

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 19, 2013

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HJR50 by Isaac (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 member of the armed services of the United States who dies while on active duty.), **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, Article VIII, of the Texas Constitution, to authorize the Legislature to grant a total property tax exemption on the homestead of a surviving spouse of a person who dies while on active duty as a member of the armed services of the United States if:

- (1) the surviving spouse has not remarried since the death of the member of the armed services; and
- (2) the property was the residence homestead of the member of the armed services when the member died.

The amendment would authorize the legislature to provide an exemption of the same dollar amount on the surviving spouse's subsequent homestead if the surviving spouse has not remarried.

Adoption of the proposed constitutional amendment alone would have no fiscal impact on the state or units of local government. Any fiscal impact would depend on the corresponding enabling legislation.

The proposed amendment would be submitted to voters at an election to be held November 5, 2013 and would take effect on January 1, 2014, if adopted.

Local Government Impact

Adoption of the proposed constitutional amendment alone would have no fiscal impact on units of local government. Any fiscal impact would depend on the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS