

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

March 24, 2013

TO: Honorable Tommy Williams, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SJR30 by Van de Putte (Proposing a constitutional amendment authorizing the legislature under certain limitations to specify the amount of the exemption from ad valorem taxation to which certain disabled veterans and the surviving spouses and children of certain veterans are entitled.), **As Introduced**

No fiscal implication to the State is anticipated, other than the cost of publication. Any loss of revenue would be attributable to the corresponding enabling legislation.

The cost to the state for publication of the resolution is \$108,921.

This resolution would propose a constitutional amendment to Article VIII, Section 2(b), of the Texas Constitution, to require the Legislature to base the amount of an exemption for the property of a disabled veteran on the disability rating of the veteran and to establish groupings of disability ratings, and to provide an exemption amount for each grouping. The amendment would strike current language establishing specific disability groupings and specific exempt amounts. The Legislature would be permitted to grant certain disabled veterans who are 65 years of age or older, or who meet specified disability criteria, a property tax exemption to be specified by the Legislature. The Legislature would be permitted to grant certain surviving spouses and children of a member of the U.S. armed forces who dies while on active duty a property tax exemption to be specified by the legislature.

The resolution would repeal an outdated subsection.

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 5, 2013 and would take effect on January 1, 2014 if approved by the voters.

Local Government Impact

The proposed amendment alone would have no fiscal impact on units of local government. Any loss of revenue would be attributable to the corresponding enabling legislation.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, SJS