

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

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 24, 2017**

**TO:** Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

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

**IN RE: HJR21** by Bell (Proposing a constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead and harmonizing certain related provisions of the Texas Constitution.), **As Introduced**

**The resolution alone would have no fiscal implication to the State**, other than the cost of publication. Any additional fiscal implication would be attributable to the corresponding enabling legislation.

The cost to the State for publication of the resolution is \$114,369.

The resolution would amend Section 1-b(1), Article VIII, of the Texas Constitution, allow the Legislature to provide a property tax exemption on the residence homestead of a disabled veteran equal to the percentage of disability of the disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead or at no cost to the disabled veteran (rather than just at no cost).

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

The cost to the state for publication of the resolution is \$114,369.

The proposed constitutional amendment would be submitted to voters at an election to be held November 7, 2017.

**Local Government Impact**

The proposed constitutional amendment alone would have no fiscal implication to units of local government. Any fiscal implication would be attributable to the corresponding enabling legislation.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, SD, SJS

