

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

February 27, 2017

TO: Honorable Jane Nelson, Chair, Senate Committee on Finance

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SJR1 by Campbell (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 first responder who is killed or fatally injured in the line of duty.), **As Introduced**

No fiscal implication to the State is anticipated, 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 propose an amendment to Section 1-b, Article VIII, of the Texas Constitution, to permit the Legislature to provide a partial or total residence homestead property tax exemption for a surviving spouse of a first responder who is killed or fatally injured in the line of duty if the surviving spouse has not remarried. The Legislature would be permitted to provide that a surviving spouse who receives the exemption is entitled to receive an exemption of the same dollar amount on a subsequent homestead as received in the final year of ownership of the homestead for which the exemption was initially provided, 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 other than the cost of publication. Any additional fiscal impact would depend on the corresponding enabling legislation (SB 15).

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

The proposed amendment would be submitted to voters at an election to be held November 7, 2017, and if approved would take effect on January 1, 2018.

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