

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

April 30, 2019

TO: Honorable Dustin Burrows, Chair, House Committee on Ways & Means

FROM: John McGeady, Assistant Director Sarah Keyton, Assistant Director
Legislative Budget Board

IN RE: **HB1062** by Wray (Relating to the eligibility of the surviving spouse of an individual who is disabled to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead.), **As Introduced**

The bill would allow the surviving spouse of a disabled person with a tax ceiling who dies on or after January 1, 2013 to retain the tax ceiling. Because the associated constitutional amendment (HJR 54) is self-implementing, analysis of the fiscal impact is discussed in the fiscal note for that amendment.

The bill would amend Tax Code Chapter 11, regarding taxable property and exemptions, to allow the surviving spouse of a disabled person with a tax ceiling who dies on or after January 1, 2013 to retain the tax ceiling. The tax ceiling would be calculated as if the surviving spouse was entitled to the ceiling when the individual died if the individual who was disabled died on or after January 1, 2013 but before January 1, 2020.

Because the associated constitutional amendment (HJR 54) is self-implementing, analysis of the fiscal impact of the bill's proposed provision allowing the surviving spouse of a disabled person with a tax ceiling to retain the tax ceiling benefit is discussed in the fiscal note for that amendment.

The bill would be effective January 1, 2020, contingent on approval by voters of a constitutional amendment (HJR 54).

Local Government Impact

The bill would allow the surviving spouse of a disabled person with a tax ceiling who dies on or after January 1, 2013 to retain the tax ceiling. Because the associated constitutional amendment (HJR 54) is self-implementing, analysis of the fiscal impact is discussed in the fiscal note for that amendment.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, KK, SD, SJS