

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 30, 2019**

**TO:** Honorable Paul Bettencourt, Chair, Senate Committee on Property Tax

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

**IN RE:** **SB2101** by Birdwell (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 (SJR 67) 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 (SJR 67) 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 (SJR 67).

**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 (SJR 67) 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