

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**March 28, 2021**

**TO:** Honorable Donna Campbell, Chair, Senate Committee on Veteran Affairs & Border Security

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: SJR35** 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 member of the armed services of the United States 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 \$178,333.

The joint resolution would propose an amendment to Article VIII of the Texas Constitution to permit the Legislature to provide that the surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty (rather than killed in action) is entitled to an exemption from property taxation of all or part of the market value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Adoption of the proposed constitutional amendment alone would not have no fiscal impact on the state or units of local government other than the cost of publication. Any fiscal impact would depend on the corresponding enabling legislation (SB 611).

The cost to the state for publication of the resolution is \$178,333.

The proposed amendment would be submitted to voters at an election to be held November 2, 2021.

**Local Government Impact**

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

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

**LBB Staff:** JMc, SLE, SD, BRI