

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

Revision 1

April 4, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HJR165 by Muñoz, Jr. (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 military service member 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.

The cost to the state for publication of the resolution is \$204,406.

The joint resolution would propose amending Section 1-b(m) and (n), Article VIII of the Texas Constitution, relating to Taxation and Revenue, to authorize the Legislature, by general law, to provide that the surviving spouse of a military service member who is killed or fatally injured in the line of duty 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.

The resolution would authorize the Legislature by general law to define “military service member” and prescribe additional eligibility requirements for the exemption.

The proposed amendment alone would not create a fiscal impact. The fiscal impact would be associated with the enabling legislation (HB 4181).

The proposed amendment would be submitted to voters at an election to be held November 7, 2023.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI