

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 21, 2025

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HJR133 by Turner (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 veteran who died as a result of a condition or disease that is presumed under federal law to have been service-connected.), **As Engrossed**

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 \$191,689.

The resolution would propose an amendment to Article VIII of the Texas Constitution to provide that the surviving spouse of a veteran of the armed services of the United States who died as a result of a condition or disease that is presumed under federal law to have been service-connected 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 veteran.

A qualified surviving spouse would be entitled to receive the exemption on a subsequently qualified residence homestead in an amount equal to the dollar amount of the exemption of the first property the surviving spouse qualified if the surviving spouse has not remarried.

The Legislature would be permitted to impose additional eligibility requirements.

This constitutional amendment would permit but not require the Legislature to exempt the homestead residence of a surviving spouse of a veteran of the armed services of the United States who died as a result of a condition or disease that is presumed under federal law to have been service-connected from property tax. Any cost would be shown in the fiscal note for the associated enabling legislation (HB 2508).

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, SZ, KK, SD, BRI