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HEARING DATE: February 14, 2023

BILL: HB0443

TITLE: Property Tax - Exemption for Dwellings of Surviving Spouses of Disabled Veterans - Application

SDAT POSITION: SUPPORT WITH AMENDMENTS

HB0443 expands a current tax credit to include surviving spouses who receive Dependency and Indemnity Compensation from the United States Department of Veterans Affairs and meet certain requirements.

Therefore, the Department recommends that an amendment be adopted to reflect that adding a surviving spouse who receives Dependency and Indemnity Compensation would be a new beneficiary of the credit as the documentation required the Dependency and Indemnity Compensation would expand who is eligible for the credit. This will help meet the legislative intent of the Sponsor.

In addition to the first amendment, due to the fiscal impact, the Department recommends that an additional amendment be adopted to change the credit to an authorizing bill instead of a mandate so that it allows counties to opt into this credit instead of the credit being a local mandate.