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## FISCAL IMPACT REPORT

**SPONSOR** Romero                      **DATE TYPED** 2-10-04                      **HB** \_\_\_\_\_

**SHORT TITLE** Certain Surviving Spouses Property Taxes, CA                      **SJR** 2

**ANALYST** Neel

### APPROPRIATION

Appropriation Contained		Estimated Additional Impact		Recurring or Non-Rec	Fund Affected
FY04	FY05	FY04	FY05		
			See Narrative		

(Parenthesis ( ) Indicate Expenditure Decreases)

### SOURCES OF INFORMATION

LFC Files

Response Received From  
Taxation and Revenue Department (TRD)

### SUMMARY

#### Synopsis of Bill

Senate Joint Resolution 2 proposes a constitutional at the next general election to exempt property taxes on property occupied as principal places of residence by surviving spouses of police officers, firefighters and emergency rescue workers killed in the line of duty.

### FISCAL IMPLICATIONS

According to TRD, no fiscal significant impacts would result from enactment of the proposed measure. However, the fiscal impacts of enabling legislation likely to follow it if voters approved the constitutional amendment would also be insignificant.

According to the Federal Emergency Management Agency website, 102 firefighters were killed in the U.S. in the year 2003. The National Law Enforcement Officers Memorial Fund Inc. website reports that an average of 163 law officers were killed in the line of duty during the past 10 years in the US. The number of armed services members likely to be killed in action annually is

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uncertain at the moment, but likely to be a very small fraction of the U.S. population. Based on these totals, the number of New Mexico surviving spouses likely to benefit from the proposal is likely to be small.

The Secretary of State notes it will cost \$40 thousand for this constitutional amendment.

**SN/Ig**