



**November 8, 2022 General Election**

<b>Ballot Issue:</b>	<b>Amendment E</b> <b>(Homestead Exemption to Surviving Spouses of U.S. Armed Forces Members and Veterans Amendment)</b>
<b>Ballot Question</b>	<p><i>“Shall there be an amendment to the Colorado constitution concerning the extension of the property tax exemption for qualifying seniors and disabled veterans to the surviving spouse of a United States armed forces service member who died in the line of duty or veteran whose death resulted from a service-related injury or disease?”</i></p> <p>Full text of the Amendment can be found <a href="#">here</a>.</p>
<b>Timeline</b>	<p>The amendment was introduced as House Concurrent Resolution 22-1003. It was approved in the House on April 25, 2022, by a vote of 63-0 with two members excused. On May 6, 2022, the state Senate approved the amendment by a vote of 32-0, with three excused.</p> <p>A simple majority vote is required in both the Colorado State Senate and the Colorado House of Representatives to refer a legislatively referred item to the ballot. A bill that is referred to the voters does not require the governor's signature and cannot be vetoed.</p>
<b>Chamber Position</b>	Support
<b>Some Basics</b>	<p>Currently, veterans in Colorado who are rated as 100% permanently disabled qualify for a property tax exemption that exempts 50% of the first \$200,000 of a property's actual value from property taxes. The amendment would extend the tax exemption to the surviving spouse of a member of the U.S. Armed Forces who died in the line of duty or the spouse of a veteran who died from a service-related injury or disease. The exemption would be extended to surviving spouses who receive dependency indemnity compensation from the United States Department of Veterans Affairs.</p> <p>The state is required to reimburse local governments for reductions in revenue from property tax exemptions given to seniors and veterans with a disability. The Legislative Council Staff estimated that approval of the amendment would increase state expenditures by approximately \$525,000 per year starting in fiscal year 2023-24 for local government reimbursements. The LCS estimated 883 surviving spouses would be able to claim the exemption under the amendment.</p>
<b>Arguments in support of the proposal</b>	<ul style="list-style-type: none"> <li>• At minimal expense to the taxpayer, the spouse of veterans that have died as result of their active duty should not bear financial hardship in addition to the loss of the emotional, social and psychological support of a loved one.</li> </ul>

<b>Arguments <i>against</i> the proposal</b>	<ul style="list-style-type: none"><li>• Regardless of its merits, constitutional amendments cannot be altered by the Legislature should technical or functional deficiencies be later discovered.</li></ul>
<b>Where We Stand (NCLA)</b>	N/A