

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS  
FISCAL IMPACT STATEMENT**

**LS 6108**  
**BILL NUMBER: HB 1023**

**NOTE PREPARED: Oct 28, 2025**  
**BILL AMENDED:**

**SUBJECT:** Deduction for Surviving Spouses of WWI Veterans.

**FIRST AUTHOR:** Rep. Pryor  
**FIRST SPONSOR:**

**BILL STATUS:** As Introduced

**FUNDS AFFECTED:**      **GENERAL**  
                                 **DEDICATED**  
                                 **FEDERAL**

**IMPACT:** Local

**Summary of Legislation:** This bill restores the property tax deduction available to a surviving spouse of a World War I veteran that was limited to property taxes imposed for an assessment date before January 1, 2025, by SEA 1-2025 (P.L. 68-2025).

**Effective Date:** January 1, 2025 (retroactive).

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:** *Surviving Spouse of WWI Veteran Deduction:* The restoration of this property tax deduction will have a minimal impact on tax revenues. For taxes due in CY 2025, a total of 18 of these deductions were spread across 7 counties in the state, with a total of \$300,000 in assessed value and worth \$7,700 in net taxes.

**State Agencies Affected:**

**Local Agencies Affected:** County auditors; Civil taxing units and school corporations.

**Information Sources:** LSA's property tax database.

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