

By: Harris of Anderson, Raymond, Guillen,  
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H.J.R. No. 47

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to exempt from ad valorem taxation tangible personal property  
3 consisting of animal feed held by the owner of the property for sale  
4 at retail.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 1-s to read as follows:

8 Sec. 1-s. (a) The legislature by general law may exempt  
9 from ad valorem taxation tangible personal property consisting of  
10 animal feed held by the owner of the property for sale at retail.

11 (b) The legislature by general law may provide additional  
12 eligibility requirements for the exemption authorized by this  
13 section.

14 SECTION 2. This proposed constitutional amendment shall be  
15 submitted to the voters at an election to be held November 7, 2023.  
16 The ballot shall be printed to permit voting for or against the  
17 proposition: "The constitutional amendment authorizing the  
18 legislature to exempt from ad valorem taxation tangible personal  
19 property consisting of animal feed held by the owner of the property  
20 for sale at retail."