

By: Guillen

H.J.R. No. 21

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to define certain terms for purposes of the exemption from ad
3 valorem taxation of farm products in the hands of the producer.

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

5 SECTION 1. Section 19, Article VIII, Texas Constitution, is
6 amended to read as follows:

7 Sec. 19. (a) Farm products[~~, livestock, and poultry~~] in the
8 hands of the producer[~~7~~] and family supplies for home and farm
9 use[~~7~~] are exempt from all taxation until otherwise directed by a
10 two-thirds vote of all the members elected [~~elect~~] to both houses of
11 the Legislature.

12 (b) The Legislature by general law may define "farm
13 products" and "in the hands of the producer" for purposes of this
14 section and may include in the definition of "farm products"
15 livestock, poultry, timber, and supplies used or produced in a
16 farming operation.

17 SECTION 2. This proposed constitutional amendment shall be
18 submitted to the voters at an election to be held May 2, 2026. The
19 ballot shall be printed to permit voting for or against the
20 proposition: "The constitutional amendment authorizing the
21 legislature to define certain terms for purposes of the exemption
22 from ad valorem taxation of farm products in the hands of the
23 producer."