

By: Armbrister

S.J.R. No. 23

A JOINT RESOLUTION

1 proposing a constitutional amendment to exempt from ad valorem  
2 taxation certain commercial boats and equipment used for taking or  
3 producing fish, shrimp, shellfish, or other marine life.

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

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

7 Sec. 19a. (a) Implements of husbandry that are used in the  
8 production of farm or ranch products are exempt from ad valorem  
9 taxation.

10 (b) Boats and other equipment used primarily in the  
11 commercial taking or production of fish, shrimp, shellfish, or  
12 other marine life as food for human consumption are exempt from ad  
13 valorem taxation. The legislature by general law may provide for  
14 the administration of exemptions under this subsection and may  
15 provide eligibility limitations for an exemption.

16 SECTION 2. This proposed constitutional amendment shall be  
17 submitted to the voters at an election to be held November 4, 2003.  
18 The ballot shall be printed to permit voting for or against the  
19 proposition: "The constitutional amendment to provide the same  
20 property tax treatment for boats and other equipment used in the  
21 commercial taking or production of fish, shrimp, shellfish, or  
22 other marine life as food as is provided by law for machinery and  
23 equipment used for farm or ranch production."