

By: Lucio

S.J.R. No. 50

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to exempt from ad valorem taxation structures used to store certain  
3 implements of husbandry.

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

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

7 Sec. 19b. The legislature by general law may exempt from ad  
8 valorem taxation a structure used to store implements of husbandry  
9 that are used in the production of farm or ranch products. The  
10 legislature by general law may provide additional eligibility  
11 requirements for the exemption.

12 SECTION 2. This proposed constitutional amendment shall be  
13 submitted to the voters at an election to be held November 3, 2015.  
14 The ballot shall be printed to permit voting for or against the  
15 proposition: "The constitutional amendment authorizing the  
16 legislature to exempt from ad valorem taxation structures used to  
17 store certain implements of husbandry."