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By:  Button H.J.R. No. 94

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of food or food products held by the owner of the property for sale at retail.

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

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

Sec. 1-q.  (a)  The legislature by general law may exempt from ad valorem taxation tangible personal property consisting of food or food products held by the owner of the property for sale at retail.

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

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 5, 2019. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of food or food products held by the owner of the property for sale at retail."