

By: Button

H.J.R. No. 94

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation tangible personal property
3 consisting of food or food products held by the owner of the
4 property for sale 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-q to read as follows:

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

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

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