

By: White

H.J.R. No. 106

A JOINT RESOLUTION

1 proposing a constitutional amendment repealing the provision that
2 subjects land designated for agricultural use to an additional tax
3 when the land is diverted to a purpose other than agricultural use
4 or sold.

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

6 SECTION 1. Section 1-d(f), Article VIII, Texas
7 Constitution, is repealed.

8 SECTION 2. The following temporary provision is added to
9 the Texas Constitution:

10 TEMPORARY PROVISION. (a) This temporary provision applies
11 to the constitutional amendment proposed by the 87th Legislature,
12 Regular Session, 2021, repealing the provision that subjects land
13 designated for agricultural use to an additional tax when the land
14 is diverted to a purpose other than agricultural use or sold.

15 (b) The repeal of Section 1-d(f), Article VIII, of this
16 constitution takes effect January 1, 2022, and applies only to a tax
17 year beginning on or after that date.

18 (c) This temporary provision expires January 1, 2023.

19 SECTION 3. This proposed constitutional amendment shall be
20 submitted to the voters at an election to be held November 2, 2021.
21 The ballot shall be printed to provide for voting for or against the
22 proposition: "The constitutional amendment repealing the
23 provision that subjects land designated for agricultural use to an
24 additional tax when the land is diverted to a purpose other than

1 agricultural use or sold."