

By: Guillen, Kacal, Ashby, Lopez of Cameron

H.J.R. No. 141

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize the legislature  
2 to define certain terms for purposes of the exemption from ad  
3 valorem taxation of farm products in the hands of a producer and to  
4 authorize the commissioners court of a county to exempt from ad  
5 valorem taxation by each political subdivision that taxes the  
6 property the portion of the assessed value of a person's property  
7 that is attributable to the installation in or on the property of a  
8 rainwater harvesting or graywater system.

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

10 ARTICLE 1. EXEMPTION FOR FARM PRODUCTS IN THE HANDS OF THE  
11 PRODUCER

12 SECTION 1.01. Section 19, Article VIII, Texas Constitution,  
13 is amended to read as follows:

14 Sec. 19. (a) Farm products [~~livestock, and poultry~~] in the  
15 hands of the producer [✓] and family supplies for home and farm  
16 use [✓] are exempt from all taxation until otherwise directed by a  
17 two-thirds vote of all the members elected [~~elect~~] to both houses of  
18 the Legislature.

19 (b) The Legislature by general law may define "farm  
20 products" and "in the hands of the producer" for purposes of this  
21 section and may include in the definition of "farm products"  
22 livestock, poultry, timber, and supplies used or produced in a  
23 farming operation.

24 SECTION 1.02. This proposed constitutional amendment shall

1 be submitted to the voters at an election to be held November 7,  
2 2023. The ballot shall be printed to permit voting for or against  
3 the proposition: "The constitutional amendment authorizing the  
4 legislature to define certain terms for purposes of the exemption  
5 from ad valorem taxation of farm products in the hands of the  
6 producer."

7 ARTICLE 2. EXEMPTION FOR RAINWATER HARVESTING OR GRAYWATER SYSTEM

8 SECTION 2.01. Article VIII, Texas Constitution, is amended  
9 by adding Section 1-u to read as follows:

10 Sec. 1-u. The legislature by general law may authorize the  
11 commissioners court of a county to exempt from ad valorem taxation  
12 by each political subdivision that taxes the property the portion  
13 of the assessed value of a person's property that is attributable to  
14 the installation in or on the property of a rainwater harvesting or  
15 graywater system and may provide additional eligibility  
16 requirements for the exemption.

17 SECTION 2.02. This proposed constitutional amendment shall  
18 be submitted to the voters at an election to be held November 7,  
19 2023. The ballot shall be printed to permit voting for or against  
20 the proposition: "The constitutional amendment to authorize the  
21 commissioners court of a county to exempt from ad valorem taxation  
22 by each political subdivision that taxes the property the portion  
23 of the assessed value of a person's property that is attributable to  
24 the installation in or on the property of a rainwater harvesting or  
25 graywater system."