

By: Guillen

H.J.R. No. 141

A JOINT RESOLUTION

1 proposing a constitutional amendment relating to the taxation of
2 assets used to begin production on agricultural land.

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

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

6 Sec. 19b. EXEMPTION FROM TAXATION OF FARM PRODUCTION
7 INPUTS. Farm production inputs such as seeds, weaned animals,
8 fertilizer, pesticides, feed or any other resources used to begin
9 the production of crops, fruits, flowers, and other products of the
10 soil, or farm products defined in section 11.16, Tax Code, are
11 exempt from all taxation until otherwise directed by a two-thirds
12 vote of all the members elect to both houses of the Legislature.

13 SECTION 2. This proposed constitutional amendment shall be
14 submitted to the voters at an election to be held November 7, 2023.
15 The ballot shall be printed to permit voting for or against the
16 proposition: "The constitutional amendment relating to the
17 taxation of assets used to begin production on agricultural land."