

By: Guillen

H.J.R. No. 21

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to define certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer.

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

SECTION 1. Section 19, Article VIII, Texas Constitution, is amended to read as follows:

Sec. 19. (a) Farm products[~~7~~, ~~livestock~~, ~~and poultry~~] in the hands of the producer[~~7~~] and family supplies for home and farm use[~~7~~] are exempt from all taxation until otherwise directed by a two-thirds vote of all the members elected [~~elect~~] to both houses of the Legislature.

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

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held May 2, 2026. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the

legislature to define certain terms for purposes of the exemption from ad valorem taxation of farm products in the hands of the producer."