

By: Hopper

H.J.R. No. 37

A JOINT RESOLUTION

1 proposing a constitutional amendment repealing the provisions that
2 require that land be devoted to agricultural use for a specified
3 period to be eligible for appraisal for ad valorem tax purposes on
4 the basis of its productivity value and that subject land appraised
5 on that basis to an additional tax when the land is diverted to a
6 purpose other than agricultural use or sold.

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

8 SECTION 1. Sections 1-d(e) and (f), Article VIII, Texas
9 Constitution, are repealed.

10 SECTION 2. The following temporary provision is added to
11 the Texas Constitution:

12 TEMPORARY PROVISION. (a) This temporary provision applies
13 to the constitutional amendment proposed by the 89th Legislature,
14 2nd Called Session, 2025, repealing the provisions that require
15 that land be devoted to agricultural use for a specified period to
16 be eligible for appraisal for ad valorem tax purposes on the basis
17 of its productivity value and that subject land appraised on that
18 basis to an additional tax when the land is diverted to a purpose
19 other than agricultural use or sold.

20 (b) The repeal of Sections 1-d(e) and (f), Article VIII, of
21 this constitution takes effect January 1, 2027, and applies only to
22 a tax year beginning on or after that date.

23 (c) This temporary provision expires January 1, 2028.

24 SECTION 3. This proposed constitutional amendment shall be

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1 submitted to the voters at an election to be held May 2, 2026. The
2 ballot shall be printed to permit voting for or against the
3 proposition: "The constitutional amendment repealing the
4 provisions that require that land be devoted to agricultural use
5 for a specified period to be eligible for appraisal for ad valorem
6 tax purposes on the basis of its productivity value and that subject
7 land appraised on that basis to an additional tax when the land is
8 diverted to a purpose other than agricultural use or sold."