

## **BILL ANALYSIS**

Senate Research Center  
89R1621 LHC-D

H.J.R. 99  
By: Harris (Nichols)  
Local Government  
5/2/2025  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

H.J.R. 99 proposes a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 1-s, as follows:

Sec. 1-s. (a) Authorizes the legislature by general law to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

(b) Authorizes the legislature by general law to provide additional eligibility requirements for the exemption authorized by this section.

SECTION 2. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 4, 2025. Sets forth the required language of the ballot.