

RESOLUTION ANALYSIS

H.J.R. 99
By: Harris
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, animal feed is typically exempt from taxation at each location or transaction during its life cycle, from the field where it's harvested to the purchase of the feed by a farmer or rancher, except for when the feed is sitting in a store as inventory. H.J.R. 99 seeks to address this inconsistency by authorizing the legislature to exempt tangible personal property consisting of animal feed from property taxation if the property is held by the owner for sale at retail.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this resolution does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.J.R. 99 proposes an amendment to the Texas Constitution to authorize the legislature by general law to exempt from property taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail. The legislature by general law may provide additional eligibility requirements for this exemption.

ELECTION DATE

The constitutional amendment proposed by this joint resolution will be submitted to the voters at an election to be held November 4, 2025.