

## **BILL ANALYSIS**

Senate Research Center  
89R12200 RDS-D

S.J.R. 81  
By: Bettencourt  
Local Government  
3/26/2025  
As Filed

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

S.J.R. 81 proposes a constitutional amendment authorizing an exemption from ad valorem taxation of \$25,000 of the market value of tangible personal property a person owns that is held or used for the production of income.

S.J.R. 81 proposes a constitutional amendment to authorize the legislature to exempt from ad valorem taxation a portion of the market value of tangible personal property a person owns that is held or used for the production of income.

### **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 Section 1(g), Article VIII, Texas Constitution, as follows:

(g) Authorizes the legislature by general law to exempt from ad valorem taxation \$25,000 of the market value of tangible personal property a person owns that is held or used for the production of income. Deletes existing text authorizing the legislature to exempt from ad valorem taxation tangible property that is held or used for the production of income and has a taxable value of less than the minimum amount sufficient to recover the costs of the administration of the taxes on the property, as determined by or under the general law granting the exemption.

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.