

1-1 By: Bettencourt S.J.R. No. 81
1-2 (In the Senate - Filed March 14, 2025; March 25, 2025, read
1-3 first time and referred to Committee on Local Government;
1-4 March 31, 2025, reported favorably by the following vote: Yeas 5,
1-5 Nays 0; March 31, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11			X	
1-12			X	
1-13	X			
1-14	X			

1-15 SENATE JOINT RESOLUTION

1-16 proposing a constitutional amendment to authorize the legislature
1-17 to exempt from ad valorem taxation a portion of the market value of
1-18 tangible personal property a person owns that is held or used for
1-19 the production of income.

1-20 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Section 1(g), Article VIII, Texas Constitution,
1-22 is amended to read as follows:

1-23 (g) The Legislature by general law may exempt from ad
1-24 valorem taxation \$25,000 of the market value of tangible personal
1-25 property a person owns that is held or used for the production of
1-26 income [~~and has a taxable value of less than the minimum amount~~
1-27 ~~sufficient to recover the costs of the administration of the taxes~~
1-28 ~~on the property, as determined by or under the general law granting~~
1-29 ~~the exemption~~].

1-30 SECTION 2. This proposed constitutional amendment shall be
1-31 submitted to the voters at an election to be held November 4, 2025.
1-32 The ballot shall be printed to permit voting for or against the
1-33 proposition: "The constitutional amendment to authorize the
1-34 legislature to exempt from ad valorem taxation a portion of the
1-35 market value of tangible personal property a person owns that is
1-36 held or used for the production of income."

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