

## **BILL ANALYSIS**

Senate Research Center  
78R4987 RCJ-D

S.J.R. 23  
By: Armbrister  
Finance  
3/10/2003  
As Filed

### **DIGEST AND PURPOSE**

Currently, the Texas Constitution exempts from ad valorem taxation equipment used by farmers and ranchers but does not exempt boats and other equipment used by the shrimping and fishing industry. As a result, some in the industry register boats and other equipment in neighboring states that offer exemptions, rather than in their home port in Texas. S.J.R. 23 exempts from ad valorem taxation boats or other equipment used primarily in the commercial taking or production of fish, shrimp, shellfish, or other marine life to sell as food for human consumption.

### **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 19a, Article VIII, Texas Constitution, by creating Subsection (a) from existing text and adding Subsection (b), as follows:

- (a) Created from existing text.
- (b) Exempts boats and other equipment used for commercial fishing from ad valorem taxation. Authorizes the legislature to provide by general law for the administration of exemptions under this subsection and to provide eligibility limitations.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters on November 4, 2003, and sets forth the specific language to be printed on the ballot.