1-1 By: Harris, et al. (Senate Sponsor - Nichols)   H.B. No. 1399
1-2   (In the Senate - Received from the House April 29, 2025;
1-3 April 30, 2025, read first time and referred to Committee on Local
1-4 Government; May 6, 2025, reported favorably by the following vote:
1-5 Yeas 7, Nays 0; May 6, 2025, sent to printer.)

1-6   COMMITTEE VOTE

1-7		Yea	Nay	Absent	PNV
1-8	Bettencourt	X			
1-9	Middleton	X			
1-10	Cook	X			
1-11	Gutierrez	X			
1-12	Nichols	X			
1-13	Paxton	X			
1-14	West	X			

1-15   A BILL TO BE ENTITLED
1-16   AN ACT

1-17 relating to an exemption from ad valorem taxation of tangible
1-18 personal property consisting of animal feed held by the owner of the
1-19 property for sale at retail.
1-20   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
1-21   SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by
1-22 adding Section 11.162 to read as follows:
1-23   Sec. 11.162. ANIMAL FEED HELD FOR SALE AT RETAIL. The owner
1-24 of tangible personal property consisting of animal feed exempted
1-25 from sales and use taxes under Section 151.316(a)(3) or (4) is
1-26 entitled to an exemption from ad valorem taxation of the appraised
1-27 value of the tangible personal property if the property is held by
1-28 the owner for sale at retail.
1-29   SECTION 2. This Act applies only to ad valorem taxes imposed
1-30 for a tax year beginning on or after the effective date of this Act.
1-31   SECTION 3. This Act takes effect January 1, 2026, but only
1-32 if the constitutional amendment proposed by the 89th Legislature,
1-33 Regular Session, 2025, authorizing the legislature to exempt from
1-34 ad valorem taxation tangible personal property consisting of animal
1-35 feed held by the owner of the property for sale at retail is
1-36 approved by the voters. If that amendment is not approved by the
1-37 voters, this Act has no effect.

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