

## **BILL ANALYSIS**

Senate Research Center

S.J.R. 47  
By: Gallegos  
Intergovernmental Relations  
4/9/2001  
As Filed

### **DIGEST AND PURPOSE**

Current statutes place an ad valorem tax on coffee stored in Texas. As proposed, S.J.R. 47 proposes a constitutional amendment to exempt green coffee and raw cocoa held in Harris County from ad valorem taxes in order to qualify Harris County as an exchange port for coffee on the New York Board of Trade.

### **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 Article VIII, Texas Constitution, by adding Section 1-n, as follows:

Sec. 1-n. (a) Authorizes the legislature by general law to exempt from ad valorem taxation raw cocoa and green coffee that is held in Harris County.

(b) Authorizes the legislature to impose additional requirements for qualification for an exemption under this section.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 6, 2001. Requires the ballot to be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to exempt from ad valorem taxation raw cocoa and green coffee that is held in Harris County."