



AUSTIN NEWSLETTER

Texas Farm Bureau's Weekly Newsletter for the 89th Legislature

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Every Friday, this newsletter will keep you up to speed on some of the legislation important to Texas Farm Bureau members that Austin staff are following. Please do not hesitate to contact the appropriate staff with any questions.

Transportation

HB 2118: Relating to the issuance of oversize or overweight permits for vehicles transporting agricultural commodities during or preceding a disaster.

[Cain, Briscoe \(R\)](#)

Summary:

HB 2118 establishes provisions for the operation of certain vehicles during state emergencies/disasters.

The bill would create a special no cost permit allowing oversized/overweight vehicles carrying agricultural commodities to operate under certain conditions during declared emergencies or disasters.

HB 2118 is similar to [SB 497](#), authored by [Sen. Kevin Sparks](#).

TFB Supports HB 2118.

TFB 2025 Policy: Truck Transportation Section 165, Page 104, Lines 89-90

Property Rights

SB 1035: Relating to the equitable relief from the enforcement of certain governmental requirements that affect agricultural operations.

[Sparks, Kevin \(R\)](#)

Summary:

SB 1035 is a companion bill to [HB 1964](#), authored by [Rep. David Spiller](#), that was mentioned in a previous issue of the [Austin Newsletter](#). The language is identical. SB 1035 would implement the attorney fees provision in the Right to Farm & Ranch

statute. There are certain cities that are ignoring the statutory and constitutional protections for the Right to Farm and Ranch legislation that passed last session.

Some cities are proceeding as if nothing has changed. The bill would allow farmers and ranchers to recover their legal fees when they are required to sue a city under Chapter 251 of the Agriculture Code for regulations that impede farming and ranching activities.

TFB supports SB 1035.

TFB 2025 Policy: Real Property Rights Section 151, Page 63, Lines 30-33.

Taxes

[HB 1399](#) / [SB 994](#): Relating to an exemption from ad valorem taxation of tangible property consisting of animal feed held by the owner of the property for sale at retail.

[Harris, Cody \(R\)](#) / [Nichols, Robert \(R\)](#)

Summary:

HB 1399 and SB 994 are the enabling legislation for [HJR 99](#) and [SJR 46](#), which abolishes the inventory tax for feed retailers. Despite feed for livestock being sales tax exempt, it is still taxed through an inventory tax.

An inventory property tax is imposed on a feed retailer, such as a feed store, while the feed is being held for sale. To offset the cost of this inventory tax, retailers often raise the price of animal feed.

TFB supports HB 1399 and SB 994.

TFB 2025 Policy: Other Taxes Section 145, Page 52, Lines 120-121.

[HJR 99](#) / [SJR 46](#): Proposing a constitutional amendment authorizing the legislature to exempt from ad valorem taxation tangible personal property consisting of animal feed held by the owner of the property for sale at retail.

[Harris Cody \(R\)](#) / [Nichols, Robert \(R\)](#)

Summary:

HJR 99 and SJR 46 abolish the inventory tax for feed retailers. As mentioned above, even though livestock feed is sales tax exempt, retailers have to pay an inventory property tax while feed is being stored.

A House/Senate Joint Resolution (H.J.R/S.J.R.) is how the legislature proposes amendments to the Texas Constitution. To become effective, they must pass both

chambers of the legislature by a two-thirds majority vote and then be approved as a ballot proposition by a majority of Texas voters during a constitutional amendment election.

TFB supports HJR 99 and SJR 46.

TFB 2025 Policy: Other Taxes Section 145, Page 52, Lines 120-121.

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