

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 2144</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2913</b>
<b>Author:</b>	<b>Sen. Paxton</b>
<b>Date:</b>	<b>01/28/2026</b>

**Bill Analysis**

SB 2144 extends the tax placed on farm tractors and other equipment to include entities and individuals that operate whole goods equipment. The measure provides that the in-lieu tax shall entities and individuals that operate whole goods equipment 1/2 or more of the ad valorem taxes to be paid. The measure requires the appropriate tax stamps to be retained in a log kept by the entities and individuals that operate whole goods equipment.

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