

By: Chisum, Swinford, Farabee, Ellis,
Flores, et al.

H.J.R. No. 12

Substitute the following for H.J.R. No. 12:

By: Hegar

C.S.H.J.R. No. 12

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt certain travel trailers from ad valorem taxation.

3 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

4 SECTION 1. Section 1(d), Article VIII, Texas Constitution,
5 is amended to read as follows:

6 (d) The Legislature by general law shall exempt from ad
7 valorem taxation household goods not held or used for the
8 production of income and personal effects not held or used for the
9 production of income. The Legislature by general law may exempt
10 from ad valorem taxation:

11 (1) all or part of the personal property homestead of a
12 family or single adult, "personal property homestead" meaning that
13 personal property exempt by law from forced sale for debt;

14 (2) subject to Subsections (e) and [7] (g) [~~7~~ and (~~j~~)]
15 of this section, all other tangible personal property, except
16 structures which are personal property and are used or occupied as
17 residential dwellings and except property held or used for the
18 production of income; and

19 (3) subject to Subsection (e) of this section, a
20 leased motor vehicle that is not held primarily for the production
21 of income by the lessee and that otherwise qualifies under general
22 law for exemption.

23 SECTION 2. Section 1(j), Article VIII, Texas Constitution,
24 is repealed.

1 SECTION 3. The following temporary provision is added to
2 the Texas Constitution:

3 TEMPORARY PROVISION. (a) This temporary provision applies
4 to the constitutional amendment proposed by the 78th Legislature,
5 Regular Session, 2003, authorizing the legislature to exempt from
6 ad valorem taxation a travel trailer not held or used for the
7 production of income and expires January 1, 2005.

8 (b) The amendment to Section 1(d), Article VIII, of this
9 constitution takes effect January 1, 2004, and applies only to a tax
10 year that begins on or after that date. The repeal of Section 1(j),
11 Article VIII, of this constitution takes effect January 1, 2004.

12 SECTION 4. This proposed constitutional amendment shall be
13 submitted to the voters at an election to be held November 4, 2003.
14 The ballot shall be printed to permit voting for or against the
15 proposition: "The constitutional amendment to authorize the
16 legislature to exempt from ad valorem taxation travel trailers not
17 held or used for the production of income."