

By: Chisum

H.J.R. No. 12

A JOINT RESOLUTION

1 proposing a constitutional amendment to authorize 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(j), Article VIII, Texas Constitution,
5 is amended to read as follows:

6 (j) The Legislature by general law may [~~authorize a taxing~~
7 ~~unit, other than a school district, to~~] exempt from ad valorem
8 taxation [~~by the taxing unit,~~] a travel trailer, as defined by the
9 Legislature, regardless of whether the travel trailer is real or
10 personal property, that:

11 (1) on January 1 of the applicable tax year is
12 registered in this state in compliance with the laws of this state
13 relating to the registration of vehicles; and

14 (2) is not held or used for the production of income.

15 SECTION 2. The following temporary provision is added to
16 the Texas Constitution:

17 TEMPORARY PROVISION. (a) This temporary provision applies to
18 the constitutional amendment proposed by __J.R. No. __, 78th
19 Legislature, Regular Session, 2003, and expires January 2, 2004.

20 (b) The amendment to Section 1(j), Article VIII, of this
21 constitution takes effect beginning with the tax year that begins
22 January 1, 2004.

23 SECTION 3. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 4, 2003.

1 The ballot shall be printed to permit voting for or against the
2 proposition: "The constitutional amendment to authorize the
3 legislature to exempt from ad valorem taxation travel trailers that
4 are registered in this state and are not held or used for the
5 production of income."