

By: Staples

S.B. No. 509

A BILL TO BE ENTITLED

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AN ACT

relating to the exemption of travel trailers from ad valorem taxation.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 11.14(a), Tax Code, is amended to read as follows:

(a) Except as otherwise provided by this subsection, a person is entitled to an exemption from taxation of all tangible personal property, other than manufactured homes, that the person owns and that is not held or used for production of income. This subsection does not apply to ~~[exempt from taxation]~~ a travel trailer, as defined by Section 11.142, that a person owns.

SECTION 2. Section 11.142(b), Tax Code, is amended to read as follows:

(b) A ~~[The governing body of a taxing unit, other than a school district, by official action of the body adopted in the manner required by law for official action may exempt from taxation~~
a] travel trailer that a person owns is exempt from taxation, regardless of whether the travel trailer is real or personal property, if:

(1) on January 1 of the applicable tax year, the travel trailer is registered in this state in compliance with Chapter 502, Transportation Code; and

(2) the travel trailer is not held or used for the

1 production of income.

2 SECTION 3. Section 11.43(c), Tax Code, is amended to read as
3 follows:

4 (c) An exemption provided by Section 11.13, 11.142, 11.17,
5 11.18, 11.182, 11.183, 11.19, 11.20, 11.21, 11.22, 11.23(j), 11.29,
6 11.30, or 11.31, once allowed, need not be claimed in subsequent
7 years, and except as otherwise provided by Subsection (e), the
8 exemption applies to the property until it changes ownership or the
9 person's qualification for the exemption changes. However, the
10 chief appraiser may require a person allowed one of the exemptions
11 in a prior year to file a new application to confirm the person's
12 current qualification for the exemption by delivering a written
13 notice that a new application is required, accompanied by an
14 appropriate application form, to the person previously allowed the
15 exemption.

16 SECTION 4. This Act takes effect immediately if it receives
17 a vote of two-thirds of all the members elected to each house, as
18 provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for immediate effect, this
20 Act takes effect January 1, 2004.