

By: Staples

S.B. No. 510

A BILL TO BE ENTITLED

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AN ACT

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

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

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

(a) 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 exempt from taxation a structure that a person owns which is substantially affixed to real estate and is used or occupied as a residential dwelling ~~[travel trailer, as defined by Section 11.142, that a person owns]~~.

SECTION 2. Section 11.142, Tax Code, is repealed.

SECTION 3. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2003. This Act applies to taxes imposed for the tax year 2002 and thereafter.