

SENATE JOINT RESOLUTION

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

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

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

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

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

(2) subject to Subsections (e) and (g) ~~and (j)~~ of this section, all other tangible personal property, except structures which are substantially affixed to real estate ~~personal property~~ and are used or occupied as residential dwellings and except property held or used for the production of income; and

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

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 Subsection (j), Section 1, Article VIII, Texas Constitution, is repealed.

1 SECTION 3. Section 1, Article VIII, Texas Constitution, is
2 amended by adding Subsection (i-1) to read as follows:

3 (i-1) TEMPORARY PROVISION. (a) This temporary provision
4 applies to the constitutional amendment proposed by the 78th
5 Legislature, Regular Session, 2003, authorizing the legislature to
6 exempt from ad valorem taxation a travel trailer not held or used
7 for the 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
10 tax year that begins on or after January 1, 2002. The repeal of
11 Section 1(j), Article VIII of this constitution, takes effect
12 January 1, 2004.

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

President of the Senate

Speaker of the House

I hereby certify that S.J.R. No. 25 was adopted by the Senate on March 20, 2003, by the following vote: Yeas 29, Nays 0; and that the Senate concurred in House amendment on April 30, 2003, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.J.R. No. 25 was adopted by the House, with amendment, on March 31, 2003, by the following vote: Yeas 140, Nays 0, one present not voting.

Chief Clerk of the House