

By: Staples, Lucio

S.J.R. No. 25

1 SENATE JOINT RESOLUTION

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

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

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

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

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

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

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

24 SECTION 2. Subsection (j), Section 1, Article VIII, Texas

1 Constitution, is repealed.

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

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

9 (b) The amendment to Section 1(d), Article VIII of this  
10 constitution, takes effect January 1, 2004, and applies only to a  
11 tax year that begins on or after January 1, 2002. The repeal of  
12 Section 1(j), Article VIII of this constitution, takes effect  
13 January 1, 2004.

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