

By: Staples

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. Section 1 (d), Article VIII, Texas Constitution,
6 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 ~~[7]~~ (g) ~~[7, and (j)]~~
16 of this section, all other tangible personal property, except
17 structures which are personal property and are used or occupied as
18 residential dwellings and except property held or used for the
19 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. Section 1(j), Article VIII, Texas Constitution,

1 is repealed.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."