

1-1 By: Staples S.J.R. No. 25  
1-2 (In the Senate - Filed February 14, 2003; February 19, 2003,  
1-3 read first time and referred to Committee on Finance;  
1-4 March 13, 2003, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 11, Nays 0; March 13, 2003,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.J.R. No. 25 By: Duncan

1-8 SENATE JOINT RESOLUTION

1-9 proposing a constitutional amendment authorizing the legislature  
1-10 to exempt certain travel trailers from ad valorem taxation.

1-11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subsection (d), Section 1, Article VIII, Texas  
1-13 Constitution, is amended to read as follows:

1-14 (d) The Legislature by general law shall exempt from ad  
1-15 valorem taxation household goods not held or used for the  
1-16 production of income and personal effects not held or used for the  
1-17 production of income. The Legislature by general law may exempt  
1-18 from ad valorem taxation:

1-19 (1) all or part of the personal property homestead of a  
1-20 family or single adult, "personal property homestead" meaning that  
1-21 personal property exempt by law from forced sale for debt;

1-22 (2) subject to Subsections (e) and [7] (g) [~~7~~ and (~~j~~)]  
1-23 of this section, all other tangible personal property, except  
1-24 structures which are substantially affixed to real estate [~~personal~~  
1-25 ~~property~~] and are used or occupied as residential dwellings and  
1-26 except property held or used for the production of income; and

1-27 (3) subject to Subsection (e) of this section, a  
1-28 leased motor vehicle that is not held primarily for the production  
1-29 of income by the lessee and that otherwise qualifies under general  
1-30 law for exemption.

1-31 SECTION 2. Subsection (j), Section 1, Article VIII, Texas  
1-32 Constitution, is repealed.

1-33 SECTION 3. Section 1, Article VIII, Texas Constitution, is  
1-34 amended by adding Subsection (i-1) to read as follows:

1-35 (i-1) TEMPORARY PROVISION. (a) This temporary provision  
1-36 applies to the constitutional amendment proposed by the 78th  
1-37 Legislature, Regular Session, 2003, authorizing the legislature to  
1-38 exempt from ad valorem taxation a travel trailer not held or used  
1-39 for the production of income and expires January 1, 2005.

1-40 (b) The amendment to Section 1(d), Article VIII of this  
1-41 constitution, takes effect January 1, 2004, and applies only to a  
1-42 tax year that begins on or after January 1, 2002. The repeal of  
1-43 Section 1(j), Article VIII of this constitution, takes effect  
1-44 January 1, 2004.

1-45 SECTION 4. This proposed constitutional amendment shall be  
1-46 submitted to the voters at an election to be held November 4, 2003.  
1-47 The ballot shall be printed to permit voting for or against the  
1-48 proposition: "The constitutional amendment to authorize the  
1-49 legislature to exempt from ad valorem taxation travel trailers not  
1-50 held or used for the production of income."

1-51 \* \* \* \* \*