

By: Hilderbran, et al.

H.B. No. 809

A BILL TO BE ENTITLED

1 AN ACT

2 relating to excepting certain motor vehicles owned by an individual
3 and used for the production of income from required rendition for ad
4 valorem tax purposes.

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

6 SECTION 1. Section 22.01, Tax Code, is amended by adding
7 Subsection (k) to read as follows:

8 (k) Notwithstanding Subsections (a) and (b), an individual
9 who owns and operates one or more passenger cars or light trucks in
10 the course of the individual's occupation or profession and also
11 operates those vehicles for personal activities that do not involve
12 the production of income is not required to render the vehicles for
13 taxation. In this subsection, "passenger car" and "light truck"
14 have the meanings assigned by Section 502.001, Transportation Code.

15 SECTION 2. The change in law made by this Act applies only
16 to the rendition of property for an ad valorem tax year that begins
17 on or after January 1, 2006.

18 SECTION 3. This Act takes effect January 1, 2006.