

AN ACT

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

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

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

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

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

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

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President of the Senate

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Speaker of the House

I certify that H.B. No. 809 was passed by the House on April 20, 2005, by the following vote: Yeas 136, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 809 on May 27, 2005, by a non-record vote.

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Chief Clerk of the House

I certify that H.B. No. 809 was passed by the Senate, with amendments, on May 25, 2005, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor