

By: Hilderbran

H.B. No. 809

A BILL TO BE ENTITLED

1 AN ACT

2 relating to excepting one passenger car or light truck owned by an  
3 individual and used for the production of income from required  
4 rendition for ad 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 only one passenger car or light truck in the  
10 course of the individual's occupation or profession is not required  
11 to render the vehicle for taxation. An individual who owns and  
12 operates more than one passenger car or light truck in the course of  
13 the individual's occupation or profession may elect not to render  
14 one of those vehicles if the individual renders the other vehicles  
15 as required by this section. In this subsection, "passenger car"  
16 and "light truck" have the meanings assigned by Section 502.001,  
17 Transportation Code.

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

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