

1-1 By: Hilderbran, et al. (Senate Sponsor - Staples) H.B. No. 809
1-2 (In the Senate - Received from the House April 21, 2005;
1-3 April 22, 2005, read first time and referred to Committee on
1-4 Finance; May 20, 2005, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 11, Nays 0;
1-6 May 20, 2005, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 809 By: Shapleigh

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to excepting certain motor vehicles owned by an individual
1-11 and used for the production of income from required rendition for ad
1-12 valorem tax purposes.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Section 22.01, Tax Code, is amended by adding
1-15 Subsection (k) to read as follows:

1-16 (k) Notwithstanding Subsections (a) and (b), an individual
1-17 who owns and is the primary operator of one or more passenger cars
1-18 or light trucks in the course of the individual's occupation or
1-19 profession and also operates those vehicles for personal activities
1-20 that do not involve the production of income is not required to
1-21 render the vehicles for taxation. In this subsection, "passenger
1-22 car" and "light truck" have the meanings assigned by Section
1-23 502.001, Transportation Code.

1-24 SECTION 2. The change in law made by this Act applies only
1-25 to the rendition of property for an ad valorem tax year that begins
1-26 on or after January 1, 2006.

1-27 SECTION 3. This Act takes effect January 1, 2006.

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