

AN ACT

relating to the exemption from ad valorem taxation of certain travel trailers.

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

SECTION 1. Section 11.14(b), Tax Code, is amended to read as follows:

(b) In this section:

(1) "Manufactured [~~,"manufactured]~~ home" has the meaning assigned by Section 11.432 [~~of this code]~~.

(2) "Structure" does not include a vehicle that:

(A) is a trailer-type unit designed primarily for use as temporary living quarters in connection with recreational, camping, travel, or seasonal use;

(B) is built on a single chassis mounted on wheels;

(C) has a gross trailer area in the set-up mode of 400 square feet or less; and

(D) is certified by the manufacturer as complying with American National Standards Institute Standard A119.5.

SECTION 2. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 1928 was passed by the House on April 25, 2007, by the following vote: Yeas 107, Nays 20, 12 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1928 on May 18, 2007, by the following vote: Yeas 143, Nays 1, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1928 was passed by the Senate, with amendments, on May 15, 2007, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor