

By: Flores

H.B. No. 1928

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

7 (b) In this section:

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

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

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

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

16 (C) has a gross trailer area in the set-up mode of
17 400 square feet or less; and

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

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

22 SECTION 3. This Act takes effect January 1, 2008.