

1-1 By: Flores (Senate Sponsor - Lucio) H.B. No. 1928
1-2 (In the Senate - Received from the House April 26, 2007;
1-3 April 27, 2007, read first time and referred to Committee on
1-4 Finance; May 8, 2007, reported adversely, with favorable Committee
1-5 Substitute by the following vote: Yeas 13, Nays 0; May 8, 2007,
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR H.B. No. 1928 By: Lucio

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

1-10 relating to the exemption from ad valorem taxation of certain
1-11 travel trailers.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 11.14(b), Tax Code, is amended to read as
1-14 follows:

1-15 (b) In this section:

1-16 (1) "Manufactured [~~,"manufactured]~~ home" has the
1-17 meaning assigned by Section 11.432 [~~of this code]~~.

1-18 (2) "Structure" does not include a vehicle that:

1-19 (A) is a trailer-type unit designed primarily for
1-20 use as temporary living quarters in connection with recreational,
1-21 camping, travel, or seasonal use;

1-22 (B) is built on a single chassis mounted on
1-23 wheels;

1-24 (C) has a gross trailer area in the set-up mode of
1-25 400 square feet or less; and

1-26 (D) is certified by the manufacturer as complying
1-27 with American National Standards Institute Standard A119.5.

1-28 SECTION 2. This Act applies only to an ad valorem tax year
1-29 that begins on or after the effective date of this Act.

1-30 SECTION 3. This Act takes effect January 1, 2009.

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