

By: Lucio

S.B. No. 841

A BILL TO BE ENTITLED

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, 2008.