

By: Williams

S.J.R. No. 31

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature  
2 to exempt from ad valorem taxation one or more passenger cars or  
3 light trucks owned by an individual and used in the course of the  
4 owner's occupation or profession and also for personal activities  
5 of the owner.

6 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 SECTION 1. Section 1(d), Article VIII, Texas Constitution,  
8 is amended to read as follows:

9 (d) The Legislature by general law shall exempt from ad  
10 valorem taxation household goods not held or used for the  
11 production of income and personal effects not held or used for the  
12 production of income. The Legislature by general law may exempt  
13 from ad valorem taxation:

14 (1) all or part of the personal property homestead of a  
15 family or single adult, "personal property homestead" meaning that  
16 personal property exempt by law from forced sale for debt;

17 (2) subject to Subsections (e) and (g) of this  
18 section, all other tangible personal property, except structures  
19 which are substantially affixed to real estate and are used or  
20 occupied as residential dwellings and except property held or used  
21 for the production of income; ~~and~~

22 (3) subject to Subsection (e) of this section, a  
23 leased motor vehicle that is not held primarily for the production  
24 of income by the lessee and that otherwise qualifies under general

1 law for exemption; and

2 (4) subject to Subsection (e) of this section, one or  
3 more passenger cars or light trucks, as defined by the Legislature,  
4 owned by an individual that are used in the course of the  
5 individual's occupation or profession and are also used for  
6 personal activities of the owner that do not involve the production  
7 of income.

8 SECTION 2. The following temporary provision is added to  
9 the Texas Constitution:

10 TEMPORARY PROVISION. (a) This temporary provision applies to  
11 the constitutional amendment proposed by the 80th Legislature,  
12 Regular Session, 2007, authorizing the legislature to exempt from  
13 ad valorem taxation one or more passenger cars or light trucks owned  
14 by an individual and used in the course of the owner's occupation or  
15 profession and also for personal activities of the owner and  
16 expires January 1, 2009.

17 (b) The amendment to Section 1(d), Article VIII, of this  
18 constitution takes effect on the date of the official canvass of  
19 returns showing adoption of the amendment and applies beginning  
20 with the tax year that begins January 1, 2007. The legislature may  
21 enact a general law authorized by the constitutional amendment that  
22 applies to the entire 2007 tax year, notwithstanding that the  
23 constitutional amendment was adopted after the beginning of that  
24 tax year, and a general law applicable to the entire 2007 tax year  
25 is not considered to be a retroactive law.

26 SECTION 3. This proposed constitutional amendment shall be  
27 submitted to the voters at an election to be held November 6, 2007.

1 The ballot shall be printed to permit voting for or against the  
2 proposition: "The constitutional amendment authorizing the  
3 legislature to exempt from ad valorem taxation one or more  
4 passenger cars or light trucks owned by an individual and used in  
5 the course of the owner's occupation or profession and also for  
6 personal activities of the owner."