

1-1 By: Menendez, et al. (Senate Sponsor - Uresti) H.B. No. 1348
 1-2 (In the Senate - Received from the House April 22, 2013;
 1-3 April 29, 2013, read first time and referred to Committee on
 1-4 Finance; May 15, 2013, reported favorably by the following vote:
 1-5 Yeas 13, Nays 1; May 15, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18		X		
1-19	X			
1-20	X			
1-21			X	
1-22	X			

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the taxation of certain tangible personal property
 1-26 located inside a defense base development authority.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Section 379B.011, Local Government Code, is
 1-29 amended by adding Subsections (c), (d), and (e) to read as follows:

1-30 (c) A commercial aircraft to be used as an instrumentality
 1-31 of commerce that is under construction inside the authority is
 1-32 presumed to be in interstate, international, or foreign commerce
 1-33 and not located in this state for longer than a temporary period for
 1-34 purposes of Sections 11.01 and 21.02, Tax Code.

1-35 (d) Tangible personal property located inside the authority
 1-36 is presumed to be in interstate, international, or foreign commerce
 1-37 and not located in this state for longer than a temporary period for
 1-38 purposes of Sections 11.01 and 21.02, Tax Code, if the owner
 1-39 demonstrates to the chief appraiser for the appraisal district in
 1-40 which the authority is located that the owner intends to
 1-41 incorporate the property into or attach the property to a
 1-42 commercial aircraft described by Subsection (c).

1-43 (e) In this section, "commercial aircraft" means an
 1-44 aircraft under construction that is designed to be used as
 1-45 described by Section 21.05(e), Tax Code.

1-46 SECTION 2. The change in law made by this Act applies only
 1-47 to ad valorem taxes imposed for a tax year beginning on or after the
 1-48 effective date of this Act.

1-49 SECTION 3. This Act takes effect January 1, 2014.

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