

By: Bohac

H.J.R. No. 25

1 A JOINT RESOLUTION

2 proposing a constitutional amendment to extend the number of days
3 that certain tangible personal property to be transported outside
4 of this state is exempt from ad valorem taxation.

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

6 SECTION 1. Section 1-j(a), Article VIII, Texas
7 Constitution, is amended to read as follows:

8 (a) To promote economic development in the State, goods,
9 wares, merchandise, other tangible personal property, and ores,
10 other than oil, natural gas, and other petroleum products, are
11 exempt from ad valorem taxation by a political subdivision of this
12 State if:

13 (1) the property is acquired in or imported into this
14 State to be forwarded outside this State, whether or not the
15 intention to forward the property outside this State is formed or
16 the destination to which the property is forwarded is specified
17 when the property is acquired in or imported into this State;

18 (2) the property is detained in this State for
19 assembling, storing, manufacturing, processing, or fabricating
20 purposes by the person who acquired or imported the property; and

21 (3) the property is transported outside of this State
22 not later than:

23 (A) 365 [~~175~~] days after the date the person
24 acquired or imported the property in this State; or

1 (B) if applicable, a later date established by
2 the governing body of the political subdivision under Subsection
3 (d) of this section.

4 SECTION 2. The following temporary provision is added to
5 the Texas Constitution:

6 TEMPORARY PROVISION. (a) This temporary provision applies
7 to the constitutional amendment proposed by the 84th Legislature,
8 Regular Session, 2015, to extend the number of days that certain
9 tangible personal property to be transported outside of this state
10 is exempt from ad valorem taxation.

11 (b) The amendment to Section 1-j(a), Article VIII, of this
12 constitution takes effect January 1, 2016, and applies only to a tax
13 year that begins on or after that date.

14 (c) This temporary provision expires January 1, 2017.

15 SECTION 3. This proposed constitutional amendment shall be
16 submitted to the voters at an election to be held November 3, 2015.
17 The ballot shall be printed to permit voting for or against the
18 proposition: "The constitutional amendment to extend the number of
19 days that certain tangible personal property to be transported
20 outside of this state is exempt from ad valorem taxation."