By: Bettencourt, et al.

S.J.R. No. 29

1 SENATE 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:
- (A) $\underline{365}$ [$\underline{175}$] 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."