

By: Bettencourt

S.J.R. No. 57

A JOINT RESOLUTION

1 proposing a constitutional amendment to extend the number of days
2 that certain tangible personal property that is exempt from ad
3 valorem taxation due to its location in this state for a temporary
4 period may be located in this state for the purpose of qualifying
5 for the tax exemption.

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

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

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

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

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

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

24 (A) 365 [~~175~~] days after the date the person

1 acquired or imported the property in this State; or

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

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

7 TEMPORARY PROVISION. (a) This temporary provision applies
8 to the constitutional amendment proposed by the 87th Legislature,
9 Regular Session, 2021, to extend the number of days that certain
10 tangible personal property that is exempt from ad valorem taxation
11 due to its location in this state for a temporary period may be
12 located in this state for the purpose of qualifying for the tax
13 exemption.

14 (b) The amendment to Section 1-j, Article VIII, of this
15 constitution takes effect January 1, 2022, and applies only to a tax
16 year that begins on or after that date.

17 (c) This temporary provision expires January 1, 2023.

18 SECTION 3. This proposed constitutional amendment shall be
19 submitted to the voters at an election to be held November 2, 2021.
20 The ballot shall be printed to permit voting for or against the
21 proposition: "The constitutional amendment to extend the number of
22 days that certain tangible personal property that is exempt from ad
23 valorem taxation due to its location in this state for a temporary
24 period may be located in this state for the purpose of qualifying
25 for the tax exemption."