

1-1 By: Harper-Brown, Hilderbran, Flynn H.J.R. No. 133
 1-2 (Senate Sponsor - Deuell)
 1-3 (In the Senate - Received from the House May 7, 2013;
 1-4 May 9, 2013, read first time and referred to Committee on Finance;
 1-5 May 15, 2013, reported favorably by the following vote:
 1-6 Yeas 14, Nays 0; May 15, 2013, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
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	X			

1-24 HOUSE JOINT RESOLUTION

1-25 proposing a constitutional amendment to authorize a political
 1-26 subdivision of this state to extend the number of days that aircraft
 1-27 parts that are exempt from ad valorem taxation due to their location
 1-28 in this state for a temporary period may be located in this state
 1-29 for purposes of qualifying for the tax exemption.

1-30 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 1-j, Article VIII, Texas Constitution,
 1-32 is amended by amending Subsection (a) and adding Subsection (d) to
 1-33 read as follows:

1-34 (a) To promote economic development in the State, goods,
 1-35 wares, merchandise, other tangible personal property, and ores,
 1-36 other than oil, natural gas, and other petroleum products, are
 1-37 exempt from ad valorem taxation by a political subdivision of this
 1-38 State if:

1-39 (1) the property is acquired in or imported into this
 1-40 State to be forwarded outside this State, whether or not the
 1-41 intention to forward the property outside this State is formed or
 1-42 the destination to which the property is forwarded is specified
 1-43 when the property is acquired in or imported into this State;

1-44 (2) the property is detained in this State for
 1-45 assembling, storing, manufacturing, processing, or fabricating
 1-46 purposes by the person who acquired or imported the property; and

1-47 (3) the property is transported outside of this State
 1-48 not later than:

1-49 (A) 175 days after the date the person acquired
 1-50 or imported the property in this State; or

1-51 (B) if applicable, a later date established by
 1-52 the governing body of the political subdivision under Subsection
 1-53 (d) of this section.

1-54 (d) The governing body of a political subdivision, in the
 1-55 manner provided by law for official action, may extend the date by
 1-56 which aircraft parts exempted from ad valorem taxation under this
 1-57 section must be transported outside the State to a date not later
 1-58 than the 730th day after the date the person acquired or imported
 1-59 the aircraft parts in this State. An extension adopted by official
 1-60 action under this subsection applies only to the exemption from ad
 1-61 valorem taxation by the political subdivision adopting the

2-1 extension. The legislature by general law may provide the manner by
2-2 which the governing body may extend the period of time as authorized
2-3 by this subsection.

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

2-6 TEMPORARY PROVISION. (a) This temporary provision applies
2-7 to the constitutional amendment proposed by the 83rd Legislature,
2-8 Regular Session, 2013, to authorize a political subdivision of this
2-9 state to extend the number of days that aircraft parts that are
2-10 exempt from ad valorem taxation due to their location in this state
2-11 for a temporary period may be located in this state for purposes of
2-12 qualifying for the tax exemption.

2-13 (b) The amendment to Section 1-j(a), Article VIII, of this
2-14 constitution and the addition of Section 1-j(d), Article VIII, to
2-15 this constitution take effect January 1, 2014, and apply only to a
2-16 tax year that begins on or after that date.

2-17 (c) This temporary provision expires January 1, 2015.

2-18 SECTION 3. This proposed constitutional amendment shall be
2-19 submitted to the voters at an election to be held November 5, 2013.
2-20 The ballot shall be printed to permit voting for or against the
2-21 proposition: "The constitutional amendment to authorize a
2-22 political subdivision of this state to extend the number of days
2-23 that aircraft parts that are exempt from ad valorem taxation due to
2-24 their location in this state for a temporary period may be located
2-25 in this state for purposes of qualifying for the tax exemption."

2-26

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