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H.J.R. No. 54

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature
2 to exempt from ad valorem taxation one motor vehicle owned by an
3 individual and used in the course of the owner's occupation or
4 profession and also for personal activities of the owner.

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

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

8 (d) The Legislature by general law shall exempt from ad
9 valorem taxation household goods not held or used for the
10 production of income and personal effects not held or used for the
11 production of income. The Legislature by general law may exempt
12 from ad valorem taxation:

13 (1) all or part of the personal property homestead of a
14 family or single adult, "personal property homestead" meaning that
15 personal property exempt by law from forced sale for debt;

16 (2) subject to Subsections (e) and (g) of this
17 section, all other tangible personal property, except structures
18 which are substantially affixed to real estate and are used or
19 occupied as residential dwellings and except property held or used
20 for the production of income; ~~and~~

21 (3) subject to Subsection (e) of this section, a
22 leased motor vehicle that is not held primarily for the production
23 of income by the lessee and that otherwise qualifies under general
24 law for exemption; and

1 (4) one motor vehicle, as defined by general law,
2 owned by an individual that is used in the course of the
3 individual's occupation or profession and is also used for personal
4 activities of the owner that do not involve the production of
5 income.

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

8 TEMPORARY PROVISION. (a) This temporary provision applies to
9 the constitutional amendment proposed by the 80th Legislature,
10 Regular Session, 2007, authorizing the legislature to exempt from
11 ad valorem taxation one motor vehicle owned by an individual and
12 used in the course of the owner's occupation or profession and also
13 for personal activities of the owner and expires January 1, 2009.

14 (b) The amendment to Section 1(d), Article VIII, of this
15 constitution takes effect on the date of the official canvass of
16 returns showing adoption of the amendment and applies beginning
17 with the tax year that begins January 1, 2007. The legislature may
18 enact a general law authorized by the constitutional amendment that
19 applies to the entire 2007 tax year, notwithstanding that the
20 constitutional amendment was adopted after the beginning of that
21 tax year, and a general law applicable to the entire 2007 tax year
22 is not considered to be a retroactive law.

23 SECTION 3. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 6, 2007.
25 The ballot shall be printed to permit voting for or against the
26 proposition: "The constitutional amendment authorizing the
27 legislature to exempt from ad valorem taxation one motor vehicle

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1 owned by an individual and used in the course of the owner's
2 occupation or profession and also for personal activities of the
3 owner."