

1-1 By: Hilderbran, et al. (Senate Sponsor - Williams) H.J.R. No. 54
1-2 (In the Senate - Received from the House April 23, 2007;
1-3 April 26, 2007, read first time and referred to Committee on
1-4 Finance; May 19, 2007, reported favorably by the following vote:
1-5 Yeas 11, Nays 0; May 19, 2007, sent to printer.)

1-6 HOUSE JOINT RESOLUTION

1-7 proposing a constitutional amendment authorizing the legislature
1-8 to exempt from ad valorem taxation one motor vehicle owned by an
1-9 individual and used in the course of the owner's occupation or
1-10 profession and also for personal activities of the owner.

1-11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 1(d), Article VIII, Texas Constitution,
1-13 is amended to read as follows:

1-14 (d) The Legislature by general law shall exempt from ad
1-15 valorem taxation household goods not held or used for the
1-16 production of income and personal effects not held or used for the
1-17 production of income. The Legislature by general law may exempt
1-18 from ad valorem taxation:

1-19 (1) all or part of the personal property homestead of a
1-20 family or single adult, "personal property homestead" meaning that
1-21 personal property exempt by law from forced sale for debt;

1-22 (2) subject to Subsections (e) and (g) of this
1-23 section, all other tangible personal property, except structures
1-24 which are substantially affixed to real estate and are used or
1-25 occupied as residential dwellings and except property held or used
1-26 for the production of income; ~~and~~

1-27 (3) subject to Subsection (e) of this section, a
1-28 leased motor vehicle that is not held primarily for the production
1-29 of income by the lessee and that otherwise qualifies under general
1-30 law for exemption; and

1-31 (4) one motor vehicle, as defined by general law,
1-32 owned by an individual that is used in the course of the
1-33 individual's occupation or profession and is also used for personal
1-34 activities of the owner that do not involve the production of
1-35 income.

1-36 SECTION 2. The following temporary provision is added to
1-37 the Texas Constitution:

1-38 TEMPORARY PROVISION. (a) This temporary provision applies to
1-39 the constitutional amendment proposed by the 80th Legislature,
1-40 Regular Session, 2007, authorizing the legislature to exempt from
1-41 ad valorem taxation one motor vehicle owned by an individual and
1-42 used in the course of the owner's occupation or profession and also
1-43 for personal activities of the owner and expires January 1, 2009.

1-44 (b) The amendment to Section 1(d), Article VIII, of this
1-45 constitution takes effect on the date of the official canvass of
1-46 returns showing adoption of the amendment and applies beginning
1-47 with the tax year that begins January 1, 2007. The legislature may
1-48 enact a general law authorized by the constitutional amendment that
1-49 applies to the entire 2007 tax year, notwithstanding that the
1-50 constitutional amendment was adopted after the beginning of that
1-51 tax year, and a general law applicable to the entire 2007 tax year
1-52 is not considered to be a retroactive law.

1-53 SECTION 3. This proposed constitutional amendment shall be
1-54 submitted to the voters at an election to be held November 6, 2007.
1-55 The ballot shall be printed to permit voting for or against the
1-56 proposition: "The constitutional amendment authorizing the
1-57 legislature to exempt from ad valorem taxation one motor vehicle
1-58 owned by an individual and used in the course of the owner's
1-59 occupation or profession and also for personal activities of the
1-60 owner."

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