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H.J.R. No. 133

A JOINT RESOLUTION

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

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

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

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

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

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

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

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

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

6           (d) The governing body of a political subdivision, in the  
7 manner provided by law for official action, may extend the date by  
8 which aircraft parts exempted from ad valorem taxation under this  
9 section must be transported outside the State to a date not later  
10 than the 730th day after the date the person acquired or imported  
11 the aircraft parts in this State. An extension adopted by official  
12 action under this subsection applies only to the exemption from ad  
13 valorem taxation by the political subdivision adopting the  
14 extension. The legislature by general law may provide the manner by  
15 which the governing body may extend the period of time as authorized  
16 by this subsection.

17           SECTION 2. The following temporary provision is added to  
18 the Texas Constitution:

19           TEMPORARY PROVISION. (a) This temporary provision applies  
20 to the constitutional amendment proposed by the 83rd Legislature,  
21 Regular Session, 2013, to authorize a political subdivision of this  
22 state to extend the number of days that aircraft parts that are  
23 exempt from ad valorem taxation due to their location in this state  
24 for a temporary period may be located in this state for purposes of  
25 qualifying for the tax exemption.

26           (b) The amendment to Section 1-j(a), Article VIII, of this  
27 constitution and the addition of Section 1-j(d), Article VIII, to

1 this constitution take effect January 1, 2014, and apply only to a  
2 tax year that begins on or after that date.

3 (c) This temporary provision expires January 1, 2015.

4 SECTION 3. This proposed constitutional amendment shall be  
5 submitted to the voters at an election to be held November 5, 2013.  
6 The ballot shall be printed to permit voting for or against the  
7 proposition: "The constitutional amendment to authorize a  
8 political subdivision of this state to extend the number of days  
9 that aircraft parts that are exempt from ad valorem taxation due to  
10 their location in this state for a temporary period may be located  
11 in this state for purposes of qualifying for the tax exemption."