

1 AN ACT
2 relating to the exemption from ad valorem taxation of certain
3 travel trailers.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 11.14(b), Tax Code, is amended to read as
6 follows:

7 (b) In this section:

8 (1) "Manufactured [~~,"manufactured]~~ home" has the
9 meaning assigned by Section 11.432 [~~of this code]~~.

10 (2) "Structure" does not include a vehicle that:

11 (A) is a trailer-type unit designed primarily for
12 use as temporary living quarters in connection with recreational,
13 camping, travel, or seasonal use;

14 (B) is built on a single chassis mounted on
15 wheels;

16 (C) has a gross trailer area in the set-up mode of
17 400 square feet or less; and

18 (D) is certified by the manufacturer as complying
19 with American National Standards Institute Standard A119.5.

20 SECTION 2. This Act applies only to an ad valorem tax year
21 that begins on or after the effective date of this Act.

22 SECTION 3. This Act takes effect January 1, 2009.

David Swihurst

President of the Senate

Jim Cradick

Speaker of the House

I certify that H.B. No. 1928 was passed by the House on April 25, 2007, by the following vote: Yeas 107, Nays 20, 12 present, not voting; and that the House concurred in Senate amendments to H.B. No. 1928 on May 18, 2007, by the following vote: Yeas 143, Nays 1, 1 present, not voting.

Robert Haney
Chief Clerk of the House

I certify that H.B. No. 1928 was passed by the Senate, with amendments, on May 15, 2007, by the following vote: Yeas 31, Nays 0.

Arseny Saw
Secretary of the Senate

APPROVED: 15 JUN 07

Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
8 PM O'CLOCK

JUN 15 2007
Roger Williams
Secretary of State