

1 AN ACT

2 relating to excepting certain motor vehicles owned by an individual
3 and used for the production of income from required rendition for ad
4 valorem tax purposes.

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

6 SECTION 1. Section 22.01, Tax Code, is amended by adding
7 Subsection (k) to read as follows:

8 (k) Notwithstanding Subsections (a) and (b), an individual
9 who owns and is the primary operator of one or more passenger cars
10 or light trucks in the course of the individual's occupation or
11 profession and also operates those vehicles for personal activities
12 that do not involve the production of income is not required to
13 render the vehicles for taxation. In this subsection, "passenger
14 car" and "light truck" have the meanings assigned by Section
15 502.001, Transportation Code.

16 SECTION 2. The change in law made by this Act applies only
17 to the rendition of property for an ad valorem tax year that begins
18 on or after January 1, 2006.

19 SECTION 3. This Act takes effect January 1, 2006.

David Swihurst

President of the Senate

Tom Craddick

Speaker of the House

I certify that H.B. No. 809 was passed by the House on April 20, 2005, by the following vote: Yeas 136, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 809 on May 27, 2005, by a non-record vote.

Robert Haney
Chief Clerk of the House

I certify that H.B. No. 809 was passed by the Senate, with amendments, on May 25, 2005, by the following vote: Yeas 31, Nays 0.

Letsy Spaw
Secretary of the Senate

APPROVED: 18 JUNE '05

Date

Rick Perry

Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
9:15 AM '05
Roger Williams
Secretary of State