

AN ACT

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

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

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

7 (a) A [~~Except as otherwise provided by this subsection, a~~]
8 person is entitled to an exemption from taxation of all tangible
9 personal property, other than manufactured homes, that the person
10 owns and that is not held or used for production of income. This
11 subsection does not exempt from taxation a structure that a person
12 owns which is substantially affixed to real estate and is used or
13 occupied as a residential dwelling [~~travel trailer, as defined by~~
14 ~~Section 11.142, that a person owns~~].

15 SECTION 2. Section 11.142, Tax Code, is repealed.

16 SECTION 3. This Act takes effect immediately if it receives
17 a vote of two-thirds of all the members elected to each house, as
18 provided by Section 39, Article III, Texas Constitution. If this
19 Act does not receive the vote necessary for immediate effect, this
20 Act takes effect September 1, 2003. This Act applies to taxes
21 imposed for the tax year 2002 and thereafter.

David Newburn
President of the Senate

Jim Leibel
Speaker of the House

I hereby certify that S.B. No. 510 passed the Senate on March 20, 2003, by the following vote: Yeas 29, Nays 0.

Rosy Saw
Secretary of the Senate

I hereby certify that S.B. No. 510 passed the House on April 1, 2003, by a non-record vote.

Robert Nancy
Chief Clerk of the House

Approved:

10 Apr. 03
Date

Rick Perry
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
3:20pm O'CLOCK

Ann Shea
Secretary of State