

BILL ANALYSIS

Senate Research Center
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S.B. 1212
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Finance
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As Filed

DIGEST

Currently, the Cameron Appraisal District lists house trailer park models and travel trailers that are affixed to land on the appraisal rolls for tax purposes. Certain types of property may begin as personal property, but become realty in the form of improvements affixed to land. The park owners in Cameron County are at a competitive disadvantage to neighboring counties, and the winter residents are paying a disproportionate share of the tax burden than other winter residents in neighboring counties. S.B. 1212 would exempt owners of park models or travel trailers from paying the motor vehicle sales tax and or a vehicle registration fee, if they have proof of a property tax payment on their unit.

PURPOSE

As proposed, S.B. 1212 exempts owners of certain house trailers from the motor vehicle sales tax.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 152E, Tax Code, by adding Section 152.090, as follows:

Sec. 152.090. HOUSE TRAILER. Defines "house trailer." Provides that the taxes imposed by this chapter do not apply to the sale or use of a house trailer that is subject to ad valorem taxation under Title 1. Requires a person claiming an exemption under this section to provide the tax assessor-collector with a copy of a tax receipt showing that the ad valorem taxation on the house trailer was paid for the preceding tax year.

SECTION 2. Effective date: on the first day of the first calendar quarter beginning on or after the earliest date that it may take effect under Section 39, Article III, Texas Constitution. Makes application of this Act prospective.

SECTION 3. Emergency clause.