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(p-l) Notwithstanding Subsection (a)(1), the exemption authorized by Subsection (d)(23) applies to real property regardless of whether the real property is considered to constitute a building within the meaning of this section.

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

SECTION 3. This Act takes effect January 1, 2014.

Passed by the House on May 2, 2013: Yeas 132, Nays 15, 2 present, not voting; passed by the Senate on May 22, 2013: Yeas 30, Nays 1.

Approved June 14, 2013.

Effective January 1, 2014.

CHAPTER 850

H.B. No. 315

AN ACT
relating to the applicability of the law governing the ad valorem taxation of a dealer's motor vehicle inventory.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 23.121(a)(3), Tax Code, is amended to read as follows:

(3) “Dealer” means a person who holds a dealer's general distinguishing number issued by the Texas Department of Motor Vehicles under the authority of Chapter 503, Transportation Code, or who is legally recognized as a motor vehicle dealer pursuant to the law of another state and who complies with the terms of Section 152.063(f). The term does not include:

(A) a person who holds a manufacturer's license issued under Chapter 2301, Occupations Code;

(B) an entity that is owned or controlled by a person who holds a manufacturer's license issued under Chapter 2301, Occupations Code; [se]

(C) a dealer whose general distinguishing number issued by the Texas Department of Motor Vehicles under the authority of Chapter 503, Transportation Code, prohibits the dealer from selling a vehicle to any person except a dealer; or

(D) a dealer who:

(i) does not sell motor vehicles described by Section 152.001(3)(A);

(ii) meets either of the following requirements:

(a) the total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the preceding tax year are 25 percent or less of the dealer's total revenue from all sources during that period; or

(b) the dealer did not sell a motor vehicle to a person other than another dealer during the 12-month period corresponding to the preceding tax year and the dealer estimates that the dealer's total annual sales from the dealer's motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the current tax year will be 25 percent or less of the dealer's total revenue from all sources during that period;

(iii) not later than August 31 of the preceding tax year, filed with the chief appraiser and the collector a declaration on a form prescribed by the comptroller stating that the dealer elected not to be treated as a dealer under this section in the current tax year; and

(iv) renders the dealer's motor vehicle inventory in the current tax year by filing a rendition with the chief appraiser in the manner provided by Chapter 22.
SECTION 2. Section 23.121, Tax Code, is amended by adding Subsection (a-i) to read as follows:

(a-i) A dealer who has elected to file the declaration described by Subsection (a)(3)(D)(iii) and to render the dealer’s motor vehicle inventory as provided by Subsection (a)(3)(D)(iv) must continue to file the declaration and render the dealer’s motor vehicle inventory so long as the dealer meets the requirements of Subsection (a)(3)(D)(ii)(a) or (b).

SECTION 3. This Act applies only to the ad valorem taxation of a dealer’s motor vehicle inventory for a tax year beginning on or after the effective date of this Act. 

SECTION 4. This Act takes effect January 1, 2014.

Passed by the House on May 10, 2013: Yeas 143, Nays 0, 2 present, not voting; the House concurred in Senate amendments to H.B. No. 315 on May 24, 2013: Yeas 146, Nays 0, 1 present, not voting; passed by the Senate, with amendments, on May 22, 2013: Yeas 31, Nays 0. 

Approved June 14, 2013.

Effective January 1, 2014.

CHAPTER 851

H.B. No. 316

AN ACT

relating to the pilot program authorizing a property owner to appeal to the State Office of Administrative Hearings regarding certain appraisal review board determinations.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. The heading to Subchapter Z, Chapter 2003, Government Code, is amended to read as follows:

SUBCHAPTER Z. [PILOT PROGRAM: APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS [IN CERTAIN COUNTIES]]

SECTION 2. Section 2003.901, Government Code, is amended to read as follows:

Sec. 2003.901. APPEALS FROM APPRAISAL REVIEW BOARD DETERMINATIONS [PILOT PROGRAM]. As [(a) Not later than January 1, 2010, the office shall develop a pilot program under which, as an alternative to filing an appeal under Section 42.01, Tax Code, a property owner may appeal to the office an appraisal review board order determining a protest concerning the appraised or market value of property brought under Section 41.41(a)(1) or (2), Tax Code, if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the board order, is more than $1 million. [(b) The pilot program shall be developed and implemented in conformance with the provisions of this subchapter.

[(c) So as to expeditiously determine the appeals filed with the office using resources available to the office, the office is not required to determine more than 3,000 appeals filed under this subchapter. The office may develop a formula to establish the number of appeals that may be filed in each county included in the pilot program based on the total number of lawsuits filed in a county to which this subchapter applies as a percentage of the total number of lawsuits filed in all of those counties.]

SECTION 3. Section 2003.902, Government Code, is amended to read as follows:

Sec. 2003.902. PARTICIPATING OFFICES AND REMOTE HEARING SITES [COUNTIES INCLUDED]. The office shall hear appeals filed under this subchapter only in [pilot program shall be implemented]:

(1) Amarillo; [in Bexar, Cameron, El Paso, Harris, Tarrant, and Travis Counties for a four-year period beginning with the ad valorem tax year that begins January 1, 2010; and]