

SUBJECT: Exempting fishing boats from property taxes

COMMITTEE: Ways and Means — committee substitute recommended

VOTE: 7 ayes — Craddick, Finnell, Holzheuser, Horn, Marchant, Place, Romo
1 nay — Wolens
3 absent — Heflin, T. Hunter, Oliveira

WITNESSES: For — Pete V. Aparicio; Craig Wallis; Wilma Anderson; Muriel Tipps; Julius Collins, Brownsville-Port Isabel Shrimp Producers Assn.; Jim Sagnes, for Everett "Red" Sagnes; Terry Ricks; Jannet Bardwell; Sandra Schweizer.

Against — J.M. Attaway, Jr.; Kathryn Vermillion, Aransas Pass ISD and City of Aransas Pass; Frank Battle; George H. Moff.

DIGEST: CSHB 399 would amend the Tax Code to allow the governing body of a taxing unit to grant a property tax exemption for commercial fishing boats not exceeding 100 feet in length. The exemption would also apply to nets and other equipment used primarily in the taking of fish, shellfish and other marine life for sale as food for human consumption.

The bill would take effect January 1, 1996, if a constitutional amendment (HJR 35) authorizing the statutory change was approved by voters.

**SUPPORTERS/
OPPONENTS
SAY:** (See arguments on HJR 35 by Uher, also in today's *Daily Floor Report*.)

NOTES: The committee substitute made granting the exemption optional for taxing districts.

Also on today's calendar is the proposed constitutional amendment, CSHJR 35 by Uher. It proposes a November 1995 election on the exemption.