

**HOUSE BILL 1022 – APPLICATION
FOR PROPERTY TAX EXEMPTION:
For Vehicle Used to Produce Income and Personal Non-
Income Producing Activities**

**NOTE:
IF YOU HAVE PREVIOUSLY FILED THIS APPLICATION AND
HAVE RECEIVED THE EXEMPTION, YOU ARE NO LONGER
REQUIRED TO SUBMIT AN ANNUAL APPLICATION**

In April 2007 the Texas legislature passed House Bill 1022, in conjunction with a constitutional amendment approved by voters in November 2008, allowing for the exemption of **one** “passenger car” (other than a motorcycle, golf cart, or bus) or “light Truck” (that has a manufacturer’s rated carrying capacity of one ton or less) used in a person’s occupation or profession that is **also used for personal activities**.

For the purposes of this application, an **individual** is one person or owner – as in sole proprietor (not a corporation, partner, or cooperative). The vehicle must be registered to an individual, not to a business name or corporation.

The exemption application must be filed no later than April 30. Include with the application a copy of vehicle registration. The vehicle registration will clearly identify the ownership of passenger vehicle or light truck and will designate the vehicle that will **not** be included on your annual rendition.

The application form for this exemption is titled “Application for Property Tax Exemption: For Vehicle Used to Produce Income and Personal Non-Income Producing Activities” (FORM 50-759). The form is available at www.wcad.org. Go to “Forms” and then to Business Personal Property to locate the application form.

Please note that a vehicle used to transport passengers for hire (such as, but not limited to, a taxi, bus, limousine, etc), even if it’s also used for personal activities, **does not qualify**.