

1-1 By: Rodriguez, et al. (Senate Sponsor - Seliger) H.B. No. 115
 1-2 (In the Senate - Received from the House April 13, 2021;
 1-3 April 13, 2021, read first time and referred to Committee on
 1-4 Finance; May 20, 2021, reported adversely, with favorable
 1-5 Committee Substitute by the following vote: Yeas 12, Nays 0;
 1-6 May 20, 2021, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14			X	
1-15			X	
1-16	X			
1-17			X	
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22	X			
1-23	X			

1-24 COMMITTEE SUBSTITUTE FOR H.B. No. 115 By: Bettencourt

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to the exemption from ad valorem taxation of certain
 1-28 property owned by a charitable organization and used in providing
 1-29 housing and related services to certain homeless individuals.

1-30 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-31 SECTION 1. Section 11.18(p), Tax Code, is amended to read as
 1-32 follows:

1-33 (p) The exemption authorized by Subsection (d)(23) applies
 1-34 only to property that:

1-35 (1) is owned by a charitable organization that has
 1-36 been in existence for at least:

1-37 (A) 20 [12] years if the property is located in a
 1-38 county described by Subdivision (4)(A); or

1-39 (B) two years if the property is located in a
 1-40 municipality described by Subdivision (4)(B);

1-41 (2) is located on a tract of land that:

1-42 (A) is at least 15 acres in size; and

1-43 (B) was either:

1-44 (i) owned by the organization on July 1,
 1-45 2021; or

1-46 (ii) acquired by donation and owned by the
 1-47 organization on January 1, 2023;

1-48 (3) is used to provide permanent housing and related
 1-49 services to individuals described by that subsection; and

1-50 (4) ~~[(3)]~~ is located ~~[on or consists of a single~~
 1-51 ~~campus]~~ in:

1-52 (A) a county [municipality] with a population of
 1-53 more than one million [750,000] and less than 1.5 million; or

1-54 (B) a municipality with a population of more than
 1-55 100,000 and less than 150,000 at least part of which is located in a
 1-56 county with a population of less than 5,000 [850,000 or within the
 1-57 extraterritorial jurisdiction of such a municipality].

1-58 SECTION 2. This Act applies only to an ad valorem tax year
 1-59 that begins on or after the effective date of this Act.

1-60 SECTION 3. This Act takes effect January 1, 2022.

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