

By: Craddick

H.B. No. 349

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of certain
3 property owned by a charitable organization and used in providing
4 housing and related services to certain homeless individuals.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Section 11.18(p), Tax Code, is amended to read as
7 follows:

8 (p) The exemption authorized by Subsection (d)(23) applies
9 only to property that:

10 (1) is owned by a charitable organization that has
11 been in existence for at least:

12 (A) 12 years if the property is located in a
13 municipality described by Subdivision (3)(A); or

14 (B) two years if the property is located on or
15 consists of a single campus in a municipality described by
16 Subdivision (3)(B);

17 (2) is used to provide housing and related services to
18 individuals described by that subsection; and

19 (3) is located:

20 (A) [~~on or consists of a single campus~~] in a
21 municipality with a population of more than 750,000 and less than
22 850,000 or within the extraterritorial jurisdiction of such a
23 municipality; or

24 (B) on or consists of a single campus in a

1 municipality with a population of more than 100,000 and less than
2 150,000 at least part of which is located in a county with a
3 population of less than 5,000.

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

6 SECTION 3. This Act takes effect January 1, 2022.