

By: Whitmire, Nelson

S.B. No. 1604

A BILL TO BE ENTITLED

AN ACT

relating to an exemption for certain cemeteries from cemetery location restrictions.

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

SECTION 1. Section 711.008, Health and Safety Code, is amended by amending Subsection (b) to read as follows:

(b) Subsection (a) does not apply to:

(1) a cemetery heretofore established and operating;

(2) the establishment and use of a columbarium by an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, as part of or attached to the principal church building owned by the society or sect;

(3) the establishment and use of a columbarium by an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, on land that:

(A) is owned by the society or sect; and

(B) is part of the campus on which an existing principal church building is located;

(4) the establishment and use of a columbarium on the campus of a private or independent institution of higher education, as defined by Section 61.003, Education Code, that is wholly or

1 substantially controlled, managed, owned, or supported by or
2 otherwise affiliated with an organized religious society or sect
3 that is exempt from income taxation under Section 501(a), Internal
4 Revenue Code of 1986, by being listed under Section 501(c)(3) of
5 that code, if a place of worship is located on the campus;

6 (5) the establishment and use of a mausoleum that is:

7 (A) constructed beneath the principal church
8 building owned by an organized religious society or sect that:

9 (i) is exempt from income taxation under
10 Section 501(a), Internal Revenue Code of 1986, by being listed
11 under Section 501(c)(3) of that code; and

12 (ii) has recognized religious traditions
13 and practices of interring the remains of ordained clergy in or
14 below the principal church building; and

15 (B) used only for the interment of the remains of
16 ordained clergy of that organized religious society or sect;

17 (6) the establishment and operation, if authorized in
18 accordance with Subsection (h), of a perpetual care cemetery by an
19 organized religious society or sect that:

20 (A) is exempt from income taxation under Section
21 501(a), Internal Revenue Code of 1986, by being listed under
22 Section 501(c)(3) of that code;

23 (B) has been in existence for at least five
24 years;

25 (C) has at least \$500,000 in assets; and

26 (D) establishes and operates the cemetery on land
27 that:

1 (i) is owned by the society or sect;
2 (ii) together with any other land owned by
3 the society or sect and adjacent to the land on which the cemetery
4 is located, is not less than 10 acres; and

5 (iii) is in a municipality with a
6 population of at least one million that is located predominantly in
7 a county that has a total area of less than 1,000 square miles; ~~or~~

8 (7) the establishment and use of a private family
9 cemetery by an organization that is exempt from income taxation
10 under Section 501(a), Internal Revenue Code of 1986, by being
11 listed under Section 501(c)(3) of that code, on land that is:

12 (A) owned by the organization; and

13 (B) located in a county:

14 (i) with a population of more than 125,000;

15 and

16 (ii) that is adjacent to a county that has a
17 population of more than 1.5 million and in which more than 75
18 percent of the population lives in a single municipality~~[-]~~; or

19 (8) the establishment and use of a private family
20 cemetery at a presidential library and museum.

21 SECTION 2. This Act takes effect September 1, 2021.