

By: Turner

H.B. No. 74

A BILL TO BE ENTITLED

AN ACT

relating to the term of the exemption from ad valorem taxation for certain property owned by a religious organization for purposes of expanding a religious facility or constructing a new religious facility.

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

SECTION 1. Section 11.20(h), Tax Code, as added by Chapter 1052, Acts of the 78th Legislature, Regular Session, 2003, is amended to read as follows:

(h) ~~[A tract of land that is contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than six years.]~~ A tract of land that is not contiguous to the tract of land on which the religious organization's place of regular religious worship is located may not be exempted under Subsection (a)(6) for more than three years. For purposes of this subsection, a tract of land is considered to be contiguous with another tract of land if the tracts are divided only by a road, railroad track, river, or stream.

SECTION 2. This Act takes effect January 1, 2005, and applies only to a tax year that begins on or after that date.