

BILL ANALYSIS

H.B. 1910
By: Talton
Local Government Ways and Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

A religious organization in this state seeking an exemption from ad valorem taxation must file an application for exemption with the chief appraiser of each appraisal district in which the property subject to the exemption lies. Religious organizations may object to filing an application with a governmental entity based on religious teachings and beliefs. The purpose of HB 1910 is to establish a procedure for appraisal districts to identify property owned by religious organizations who object to filing an application for exemption while still exempting these religious organizations from engaging in a filing process.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

Section 1. Adds Subsection (l) to Section 11.43 of the Tax Code. A religious organization that conscientiously objects to filing an application for exemption may on its own accord and at any time during each year contact the appraisal office orally or by written notice. The organization then may state its objections to filing an application, identify the property owned by the organization and submit evidence that the organization is not subject to the exemption. The Chief Appraiser shall then conduct an investigation into the validity of this information and if found to be true, the property owned by the religious organization is not subject to ad valorem taxation of its property.

EFFECTIVE DATE

Immediate if this Act receives a vote of two-thirds of all members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the necessary votes for immediate effect, this Act takes effect September 1, 2003.