

BILL ANALYSIS

H.J.R. 55
By: Zedler
Local Government Ways and Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Churches throughout Texas are preparing for future growth by purchasing property for expansion. However, some local taxing entities are taxing this undeveloped land that churches own. HJR 55 proposes a constitutional amendment which would prohibit local entities from taxing non-revenue generating property owned by religious organizations.

RULEMAKING AUTHORITY

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

ANALYSIS

Would amend Section 2(a), Article VIII, Texas Constitution, to provide a tax exemption for non-revenue generating property held by religious organizations for the purpose of expansion.

FOR ELECTION

November 4, 2003.