

By: Talton

H.B. No. 1910

A BILL TO BE ENTITLED

AN ACT

1
2 relating to the exemption from ad valorem taxation of property
3 owned by a religious organization.

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

5 SECTION 1. Section 11.43, Tax Code, is amended by adding
6 Subsection (1) to read as follows:

7 (1) This subsection applies only to a religious
8 organization that has conscientious objections to filing an
9 application for exemption under Section 11.20. In lieu of filing an
10 application for the exemption, the religious organization at any
11 time during the tax year, on its own initiative or on written or
12 oral inquiry by the appraisal office, may identify the property
13 owned by the organization, state its objections to filing an
14 application for the exemption, and submit evidence showing that it
15 is not subject to taxation. On receipt of the information submitted
16 by the religious organization, the chief appraiser shall
17 investigate whether the information is correct. Unless the chief
18 appraiser determines that the information is not correct, the
19 property is not subject to taxation.

20 SECTION 2. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2003.