

By: Janek

S.B. No. 1543

A BILL TO BE ENTITLED

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AN ACT

relating to exempting a facility used as an actual place of religious worship from ad valorem taxation.

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

SECTION 1. Section 11.20(d), Tax Code, is amended to read as follows:

(d) Use of property that qualifies for the exemption prescribed by Subdivision (1) or (2) of Subsection (a) or by Subsection (h) of this section for occasional secular purposes other than religious worship does not result in loss of the exemption if the primary use of the property is for religious worship and all income from the other use is devoted exclusively to the maintenance and development of the property as a place of religious worship.

SECTION 2. Section 11.20, Tax Code, is amended by adding Subsection (h) to read as follows:

(h) Property owned by the state or a political subdivision thereof, including any leasehold or other possessory interest held by a religious organization therein, is exempt from taxation if the property is used primarily as a place of regular religious worship and is reasonably necessary for engaging in religious worship or if the property would otherwise meet the requirements of Subdivision (A) and Subdivision (B) of Subsection 5 of this section if the property were owned by the religious organization.

1           SECTION 3. This Act takes effect immediately if it receives  
2 a provided by Section 39, Article III, Texas Constitution. If this  
3 Act does not receive the vote necessary for immediate effect, this  
4 Act takes effect September 1, 2003.