

BILL ANALYSIS

H.B. 361
By: Talton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, a religious organization in Texas 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 exemption lies. Religious organizations may object to filing an application with a governmental entity based on religious teachings and beliefs. The purpose of HB 361 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

H.B. 361 authorizes a religious organization that conscientiously objects to filing an application for exemption to, on its own accord and at any time during each year, contact the appraisal office orally or by written notice to 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 bill requires the Chief Appraiser to then conduct an investigation into the validity of this information, and, if found to be true, the property owned by the organization is not subject to ad valorem taxation of its property.

EFFECTIVE DATE

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2005.