

By: Talton, Edwards

H.B. No. 361

A BILL TO BE ENTITLED

AN ACT

relating to the requirement that a religious organization apply for an exemption from ad valorem taxation of property owned by the organization.

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

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

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

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

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1 Act takes effect September 1, 2005.