

By: Lindsay

S.B. No. 350

A BILL TO BE ENTITLED

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

AN ACT

relating to the establishment and use of a columbarium by a church in certain municipalities.

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

SECTION 1. Section 711.001, Health and Safety Code, is amended by adding Subdivision (1-a) to read as follows:

(1-a) "Campus" means the area:

(A) within the boundaries of one or more adjacent tracts, parcels, or lots under common ownership;

(B) on which the principal church building and related structures and facilities of an organized religious society or sect are located; and

(C) that may be subject to one or more easements for street, utility, or pipeline purposes.

SECTION 2. Subsection (b), Section 711.008, Health and Safety Code, is amended to read as follows:

(b) Subsection (a) does not apply to:

(1) a cemetery heretofore established and operating;
[~~or~~]

(2) the establishment and use of a columbarium by an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, as part of or attached to the principal church building owned by the society or

1 sect; or

2 (3) the establishment and use of a columbarium:

3 (A) in a municipality with a population of at
4 least 1.8 million; and

5 (B) by an organized religious society or sect,
6 that is exempt from income taxation under Section 501(a), Internal
7 Revenue Code of 1986, by being listed under Section 501(c)(3) of
8 that code, on land that:

9 (i) is owned by the society or sect; and

10 (ii) is part of the campus on which an
11 existing principal church building is located.

12 SECTION 3. This Act takes effect September 1, 2005.