

1-1 By: Lindsay S.B. No. 350  
1-2 (In the Senate - Filed February 3, 2005; February 15, 2005,  
1-3 read first time and referred to Committee on Intergovernmental  
1-4 Relations; March 10, 2005, reported adversely, with favorable  
1-5 Committee Substitute by the following vote: Yeas 5, Nays 0;  
1-6 March 10, 2005, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 350 By: Deuell

1-8 A BILL TO BE ENTITLED  
1-9 AN ACT

1-10 relating to the establishment and use of a columbarium by a church  
1-11 in certain municipalities.

1-12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-13 SECTION 1. Section 711.001, Health and Safety Code, is  
1-14 amended by adding Subdivision (1-a) to read as follows:

1-15 (1-a) "Campus" means the area:

1-16 (A) within the boundaries of one or more adjacent  
1-17 tracts, parcels, or lots under common ownership;

1-18 (B) on which the principal church building and  
1-19 related structures and facilities of an organized religious society  
1-20 or sect are located; and

1-21 (C) that may be subject to one or more easements  
1-22 for street, utility, or pipeline purposes.

1-23 SECTION 2. Subsection (b), Section 711.008, Health and  
1-24 Safety Code, is amended to read as follows:

1-25 (b) Subsection (a) does not apply to:

1-26 (1) a cemetery heretofore established and operating;  
1-27 [~~or~~]

1-28 (2) the establishment and use of a columbarium by an  
1-29 organized religious society or sect that is exempt from income  
1-30 taxation under Section 501(a), Internal Revenue Code of 1986, by  
1-31 being listed under Section 501(c)(3) of that code, as part of or  
1-32 attached to the principal church building owned by the society or  
1-33 sect; or

1-34 (3) the establishment and use of a columbarium:

1-35 (A) in a municipality with a population of at  
1-36 least 1.8 million; and

1-37 (B) by an organized religious society or sect,  
1-38 that is exempt from income taxation under Section 501(a), Internal  
1-39 Revenue Code of 1986, by being listed under Section 501(c)(3) of  
1-40 that code, on land that:

1-41 (i) is owned by the society or sect; and

1-42 (ii) is part of the campus on which an  
1-43 existing principal church building is located.

1-44 SECTION 3. This Act takes effect September 1, 2005.

1-45 \* \* \* \* \*