

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

March 9, 2005

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: SB350 by Lindsay (Relating to the establishment and use of a columbarium by a church in certain municipalities.), **Committee Report 1st House, Substituted**

No fiscal implication to the State is anticipated.

The bill would specify that an organized religious society or sect that may establish or operate a cemetery or use any land for the interment of remains is considered an applicable society or sect if it 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. The bill would also authorize the establishment of a columbarium by an organized religious society or sect, as described, located in a municipality with a population of at least 1.8 million (City of Houston).

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: JOB, DLBa