## BILL ANALYSIS

## AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, Section 711.008 (Location of Cemetery), Health and Safety Code, allows churches to construct columbariums, which are durable, fireproof structures or rooms used to contain cremated remains. This section regulates where cemeteries are authorized to be established, and contains certain exceptions concerning where sites and structures used for the disposition of remains can be built. Unfortunately, mausoleums, which are very similar to columbariums in structure and purpose, are not included in the list of exceptions. This prevents certain religions from practicing the longstanding tradition of using mausoleums for the internment of the remains of clergy members beneath their main building of worship.
S.B. 662 adds a limited exception to the existing exceptions of the Health and Safety Code to allow for the construction of mausoleums beneath certain religious buildings.

## RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

## SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 711.008(b), Health and Safety Code, to provide that Subsection (a) does not apply to the establishment and use of a mausoleum that is constructed beneath the principal church building owned 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, and has recognized religious traditions and practices of interring the remains of ordained clergy in or below the principal church building; and is used only for the interment of the remains of ordained clergy of that organized religious society or sect.

SECTION 2. Effective date: September 1, 2009.

