

AN ACT

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

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

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

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

(1) a cemetery heretofore established and operating;

(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 sect;

(3) the establishment and use of a columbarium[+]

~~[(A) in a municipality with a population of at least 1.8 million, and~~

~~[(B)]~~ by an organized religious society or sect[7] 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, on land that:

(A) ~~[(i)]~~ is owned by the society or sect; and

(B) ~~[(ii)]~~ is part of the campus on which an existing principal church building is located; or

(4) the establishment and use of a columbarium on the

1 campus of a private or independent institution of higher education,
2 as defined by Section 61.003, Education Code, that is wholly or
3 substantially controlled, managed, owned, or supported by or
4 otherwise affiliated with an organized religious society or sect
5 that is exempt from income taxation under Section 501(a), Internal
6 Revenue Code of 1986, by being listed under Section 501(c)(3) of
7 that code, if a place of worship is located on the campus.

8 SECTION 2. This Act takes effect September 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 1404 was passed by the House on April 7, 2009, by the following vote: Yeas 146, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 1404 was passed by the Senate on May 21, 2009, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor