

By: Edwards

H.B. No. 3210

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation for property
3 owned by a religious organization for purposes of expanding a
4 religious facility or constructing a new religious facility.

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

6 SECTION 1. Section 11.20(j), Tax Code, is amended to read as
7 follows:

8 (j) A tract of land that is contiguous to the tract of land
9 on which the religious organization's place of regular religious
10 worship is located may not be exempted under Subsection (a)(6) for
11 more than 10 [~~six~~] years. A tract of land that is not contiguous to
12 the tract of land on which the religious organization's place of
13 regular religious worship is located may not be exempted under
14 Subsection (a)(6) for more than five [~~three~~] years. For purposes of
15 this subsection, a tract of land is considered to be contiguous with
16 another tract of land if the tracts are divided only by a road,
17 railroad track, river, or stream.

18 SECTION 2. This Act applies only to ad valorem taxes imposed
19 for a tax year beginning on or after the effective date of this Act.

20 SECTION 3. This Act takes effect January 1, 2010.