

By: Lucio, et al.

S.B. No. 662

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the establishment and use of a mausoleum beneath
3 certain religious buildings.

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

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

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

8 (1) a cemetery heretofore established and operating;

9 (2) the establishment and use of a columbarium by an
10 organized religious society or sect that is exempt from income
11 taxation under Section 501(a), Internal Revenue Code of 1986, by
12 being listed under Section 501(c)(3) of that code, as part of or
13 attached to the principal church building owned by the society or
14 sect;

15 (3) the establishment and use of a columbarium:

16 (A) in a municipality with a population of at
17 least 1.8 million; and

18 (B) by an organized religious society or sect,
19 that is exempt from income taxation under Section 501(a), Internal
20 Revenue Code of 1986, by being listed under Section 501(c)(3) of
21 that code, on land that:

22 (i) is owned by the society or sect; and

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

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

9 (5) the establishment and use of a mausoleum that is:

10 (A) constructed beneath the principal church
11 building owned by an organized religious society or sect that:

12 (i) is exempt from income taxation under
13 Section 501(a), Internal Revenue Code of 1986, by being listed
14 under Section 501(c)(3) of that code; and

15 (ii) has recognized religious traditions
16 and practices of interring the remains of ordained clergy in or
17 below the principal church building; and

18 (B) used only for the interment of the remains of
19 ordained clergy of that organized religious society or sect.

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