

1-1 By: Lucio, et al. S.B. No. 662
1-2 (In the Senate - Filed February 3, 2009; February 23, 2009,
1-3 read first time and referred to Committee on Health and Human
1-4 Services; March 9, 2009, reported favorably by the following vote:
1-5 Yeas 9, Nays 0; March 9, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the establishment and use of a mausoleum beneath
1-9 certain religious buildings.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Subsection (b), Section 711.008, Health and
1-12 Safety Code, is amended to read as follows:

1-13 (b) Subsection (a) does not apply to:

1-14 (1) a cemetery heretofore established and operating;

1-15 (2) the establishment and use of a columbarium by an
1-16 organized religious society or sect that is exempt from income
1-17 taxation under Section 501(a), Internal Revenue Code of 1986, by
1-18 being listed under Section 501(c)(3) of that code, as part of or
1-19 attached to the principal church building owned by the society or
1-20 sect;

1-21 (3) the establishment and use of a columbarium:

1-22 (A) in a municipality with a population of at
1-23 least 1.8 million; and

1-24 (B) by an organized religious society or sect,
1-25 that is exempt from income taxation under Section 501(a), Internal
1-26 Revenue Code of 1986, by being listed under Section 501(c)(3) of
1-27 that code, on land that:

1-28 (i) is owned by the society or sect; and

1-29 (ii) is part of the campus on which an
1-30 existing principal church building is located; ~~or~~

1-31 (4) the establishment and use of a columbarium on the
1-32 campus of a private or independent institution of higher education,
1-33 as defined by Section 61.003, Education Code, that is wholly or
1-34 substantially controlled, managed, owned, or supported by or
1-35 otherwise affiliated with an organized religious society or sect
1-36 that is exempt from income taxation under Section 501(a), Internal
1-37 Revenue Code of 1986, by being listed under Section 501(c)(3) of
1-38 that code, if a place of worship is located on the campus; or

1-39 (5) the establishment and use of a mausoleum that is:

1-40 (A) constructed beneath the principal church
1-41 building owned by an organized religious society or sect that:

1-42 (i) is exempt from income taxation under
1-43 Section 501(a), Internal Revenue Code of 1986, by being listed
1-44 under Section 501(c)(3) of that code; and

1-45 (ii) has recognized religious traditions
1-46 and practices of interring the remains of ordained clergy in or
1-47 below the principal church building; and

1-48 (B) used only for the interment of the remains of
1-49 ordained clergy of that organized religious society or sect.

1-50 SECTION 2. This Act takes effect September 1, 2009.

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