

## **BILL ANALYSIS**

H.B. 788  
By: Kuempel  
Public Health  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, an organization exempt from taxation under the the federal Internal Revenue Code of 1986 is not authorized to establish and use a private family cemetery on land that is owned by the organization. H.B. 788 intends to allow such an organization to establish a private family cemetery on the organization's land.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 788 amends the Health and Safety Code to exempt the establishment and use of a private family cemetery by an organization that is exempt from income taxation under the federal Internal Revenue Code of 1986, on land that is owned by the organization, from provisions relating to establishing or operating a cemetery in certain locations.

### **EFFECTIVE DATE**

September 1, 2011.