

By: Kuempel, Miller of Comal

H.B. No. 788

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the establishment and use of a private family cemetery
3 by certain organizations.

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

5 SECTION 1. Section 711.008(b), Health and Safety Code, is
6 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 by an
16 organized religious society or sect that is exempt from income
17 taxation under Section 501(a), Internal Revenue Code of 1986, by
18 being listed under Section 501(c)(3) of that code, on land that:

19 (A) is owned by the society or sect; and

20 (B) is part of the campus on which an existing
21 principal church building is located;

22 (4) the establishment and use of a columbarium on the
23 campus of a private or independent institution of higher education,
24 as defined by Section 61.003, Education Code, that is wholly or

1 substantially controlled, managed, owned, or supported by or
2 otherwise affiliated with an organized religious society or sect
3 that is exempt from income taxation under Section 501(a), Internal
4 Revenue Code of 1986, by being listed under Section 501(c)(3) of
5 that code, if a place of worship is located on the campus; ~~[or]~~

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

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

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

12 (ii) has recognized religious traditions
13 and practices of interring the remains of ordained clergy in or
14 below the principal church building; and

15 (B) used only for the interment of the remains of
16 ordained clergy of that organized religious society or sect; or

17 (6) the establishment and use of a private family
18 cemetery by an organization that is exempt from income taxation
19 under Section 501(a), Internal Revenue Code of 1986, by being
20 listed under Section 501(c)(3) of that code, on land that is owned
21 by the organization.

22 SECTION 2. This Act takes effect September 1, 2011.