

AN ACT

relating to the establishment and use of a private family cemetery by certain organizations in certain counties.

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

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

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

(1) a cemetery heretofore established and operating;

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

(3) the establishment and use of a columbarium by an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, on land that:

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

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

(4) the establishment and use of a columbarium on the campus of a private or independent institution of higher education, 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:

21 (A) owned by the organization; and

22 (B) located in a county:

23 (i) with a population of more than 125,000;  
24 and

25 (ii) that is adjacent to a county that has a  
26 population of more than 1.5 million and in which more than 75  
27 percent of the population lives in a single municipality.

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

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President of the Senate

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Speaker of the House

I certify that H.B. No. 788 was passed by the House on April 26, 2011, by the following vote: Yeas 148, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 788 on May 25, 2011, by the following vote: Yeas 143, Nays 0, 2 present, not voting.

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Chief Clerk of the House

I certify that H.B. No. 788 was passed by the Senate, with amendments, on May 24, 2011, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor