

1-1 By: Kuempel, Miller of Comal H.B. No. 788
1-2 (Senate Sponsor - Wentworth)
1-3 (In the Senate - Received from the House April 27, 2011;
1-4 May 2, 2011, read first time and referred to Committee on Health
1-5 and Human Services; May 13, 2011, reported adversely, with
1-6 favorable Committee Substitute by the following vote: Yeas 7,
1-7 Nays 0; May 13, 2011, sent to printer.)

1-8 COMMITTEE SUBSTITUTE FOR H.B. No. 788 By: Uresti

1-9 A BILL TO BE ENTITLED
1-10 AN ACT

1-11 relating to the establishment and use of a private family cemetery
1-12 by certain organizations in certain counties.

1-13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-14 SECTION 1. Section 711.008(b), Health and Safety Code, is
1-15 amended to read as follows:

1-16 (b) Subsection (a) does not apply to:

1-17 (1) a cemetery heretofore established and operating;

1-18 (2) the establishment and use of a columbarium by an
1-19 organized religious society or sect that is exempt from income
1-20 taxation under Section 501(a), Internal Revenue Code of 1986, by
1-21 being listed under Section 501(c)(3) of that code, as part of or
1-22 attached to the principal church building owned by the society or
1-23 sect;

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

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

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

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; or

1-50 (6) the establishment and use of a private family
1-51 cemetery by an organization that is exempt from income taxation
1-52 under Section 501(a), Internal Revenue Code of 1986, by being
1-53 listed under Section 501(c)(3) of that code, on land that is:

1-54 (A) owned by the organization; and

1-55 (B) located in a county:

1-56 (i) with a population of more than 125,000;

1-57 and

1-58 (ii) that is adjacent to a county that has a
1-59 population of more than 1.5 million and in which more than 75
1-60 percent of the population lives in a single municipality.

1-61 SECTION 2. This Act takes effect September 1, 2011.

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