

By: Davis of Dallas

H.B. No. 3207

Substitute the following for H.B. No. 3207:

By: Coleman

C.S.H.B. No. 3207

A BILL TO BE ENTITLED

AN ACT

relating to the establishment and operation of perpetual care  
cemeteries by certain organized religious societies and sects in  
certain populous municipalities.

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

SECTION 1. Section 711.008, Health and Safety Code, is  
amended by amending Subsection (b) and adding Subsection (h) 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

1 campus of a private or independent institution of higher education,  
2 as defined by Section 61.003, Education Code, that is wholly or  
3 substantially controlled, managed, owned, or supported by or  
4 otherwise affiliated with an organized religious society or sect  
5 that is exempt from income taxation under Section 501(a), Internal  
6 Revenue Code of 1986, by being listed under Section 501(c)(3) of  
7 that code, if a place of worship is located on the campus; ~~or~~

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

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

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

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

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

19 (6) the establishment and operation, if authorized in  
20 accordance with Subsection (h), of a perpetual care cemetery by an  
21 organized religious society or sect that:

22 (A) is exempt from income taxation under Section  
23 501(a), Internal Revenue Code of 1986, by being listed under  
24 Section 501(c)(3) of that code;

25 (B) has been in existence for at least five  
26 years;

27 (C) has at least \$500,000 in assets; and

1                    (D) establishes and operates the cemetery on land

2 that:

3                    (i) is owned by the society or sect;

4                    (ii) together with any other land owned by  
5 the society or sect and adjacent to the land on which the cemetery  
6 is located, is not less than 10 acres; and

7                    (iii) is in a municipality with a  
8 population of at least one million that is located predominantly in  
9 a county that has a total area of less than 1,000 square miles.

10                  (h) The governing body of a municipality described by  
11 Subsection (b)(6)(D)(iii) may authorize the establishment and use  
12 in accordance with Subsection (b)(6) of a cemetery located inside  
13 the boundaries of the municipality if the municipality determines  
14 and states in the ordinance that the establishment or use of the  
15 cemetery does not adversely affect public health, safety, and  
16 welfare.

17                  SECTION 2. This Act takes effect immediately if it receives  
18 a vote of two-thirds of all the members elected to each house, as  
19 provided by Section 39, Article III, Texas Constitution. If this  
20 Act does not receive the vote necessary for immediate effect, this  
21 Act takes effect September 1, 2011.