

1-1 By: Davis of Dallas (Senate Sponsor - Nelson) H.B. No. 3207
1-2 (In the Senate - Received from the House May 4, 2011;
1-3 May 5, 2011, read first time and referred to Committee on Health
1-4 and Human Services; May 18, 2011, reported favorably by the
1-5 following vote: Yeas 9, Nays 0; May 18, 2011, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to the establishment and operation of perpetual care
1-9 cemeteries by certain organized religious societies and sects in
1-10 certain populous municipalities.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 711.008, Health and Safety Code, is
1-13 amended by amending Subsection (b) and adding Subsection (h) to
1-14 read as follows:

1-15 (b) Subsection (a) does not apply to:

1-16 (1) a cemetery heretofore established and operating;

1-17 (2) the establishment and use of a columbarium by an
1-18 organized religious society or sect that is exempt from income
1-19 taxation under Section 501(a), Internal Revenue Code of 1986, by
1-20 being listed under Section 501(c)(3) of that code, as part of or
1-21 attached to the principal church building owned by the society or
1-22 sect;

1-23 (3) the establishment and use of a columbarium by an
1-24 organized religious society or sect that is exempt from income
1-25 taxation under Section 501(a), Internal Revenue Code of 1986, by
1-26 being listed under Section 501(c)(3) of that code, on land that:

1-27 (A) is owned by the society or sect; and

1-28 (B) is part of the campus on which an existing
1-29 principal church building is located;

1-30 (4) the establishment and use of a columbarium on the
1-31 campus of a private or independent institution of higher education,
1-32 as defined by Section 61.003, Education Code, that is wholly or
1-33 substantially controlled, managed, owned, or supported by or
1-34 otherwise affiliated with an organized religious society or sect
1-35 that is exempt from income taxation under Section 501(a), Internal
1-36 Revenue Code of 1986, by being listed under Section 501(c)(3) of
1-37 that code, if a place of worship is located on the campus; ~~or~~

1-38 (5) the establishment and use of a mausoleum that is:

1-39 (A) constructed beneath the principal church
1-40 building owned by an organized religious society or sect that:

1-41 (i) is exempt from income taxation under
1-42 Section 501(a), Internal Revenue Code of 1986, by being listed
1-43 under Section 501(c)(3) of that code; and

1-44 (ii) has recognized religious traditions
1-45 and practices of interring the remains of ordained clergy in or
1-46 below the principal church building; and

1-47 (B) used only for the interment of the remains of
1-48 ordained clergy of that organized religious society or sect; or

1-49 (6) the establishment and operation, if authorized in
1-50 accordance with Subsection (h), of a perpetual care cemetery by an
1-51 organized religious society or sect that:

1-52 (A) is exempt from income taxation under Section
1-53 501(a), Internal Revenue Code of 1986, by being listed under
1-54 Section 501(c)(3) of that code;

1-55 (B) has been in existence for at least five
1-56 years;

1-57 (C) has at least \$500,000 in assets; and

1-58 (D) establishes and operates the cemetery on land
1-59 that:

1-60 (i) is owned by the society or sect;

1-61 (ii) together with any other land owned by
1-62 the society or sect and adjacent to the land on which the cemetery
1-63 is located, is not less than 10 acres; and

1-64 (iii) is in a municipality with a

population of at least one million that is located predominantly in a county that has a total area of less than 1,000 square miles.

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

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

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