

# SENATE AMENDMENTS

## 2<sup>nd</sup> Printing

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.

**ADOPTED**

MAY 24 2011

*Atty. Gen.*  
Secretary of the Senate

By: KUEMPEL

H.B. No. 788

Substitute the following for H.B. No. 788:

By: [Signature]

C.S.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 in certain counties.

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:

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.

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 24, 2011**

**TO:** Honorable Joe Straus, Speaker of the House, House of Representatives

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB788** by Kuempel (Relating to the establishment and use of a private family cemetery by certain organizations in certain counties.), **As Passed 2nd House**

**No fiscal implication to the State is anticipated.**

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, SD, CL, TP

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 13, 2011**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Health & Human Services

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB788** by Kuempel (Relating to the establishment and use of a private family cemetery by certain organizations in certain counties.), **Committee Report 2nd House, Substituted**

**No fiscal implication to the State is anticipated.**

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, CL, TP

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 10, 2011**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Health & Human Services

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB788** by Kuempel (Relating to the establishment and use of a private family cemetery by certain organizations.), **As Engrossed**

**No fiscal implication to the State is anticipated.**

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, CL, TP



**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**April 12, 2011**

**TO:** Honorable Lois W. Kolkhorst, Chair, House Committee on Public Health

**FROM:** John S O'Brien, Director, Legislative Budget Board

**IN RE: HB788** by Kuempel (Relating to the establishment and use of a private family cemetery by certain organizations.), **As Introduced**

**No fiscal implication to the State is anticipated.**

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, CL, TP