

## BILL ANALYSIS

C.S.H.B. 1168  
By: Flynn  
Natural Resources  
Committee Report (Substituted)

### BACKGROUND AND PURPOSE

Interested parties note that for decades cemeteries have been considered a special form of property providing a public or civic service, yet the parties observe that certain municipalities appear to be attempting to circumvent a statutory exemption for property of a dedicated cemetery from public improvements assessments, fees, and public taxation by charging what the municipalities have labeled as drainage charges. The parties assert that such charges, which the municipalities claim are not fees or taxes, go against the legislative intent of the exemption. C.S.H.B. 1168 seeks to address this issue by clarifying the exemption.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### ANALYSIS

SECTION 1. Amends Section 711.035(e), Health and Safety Code, as follows:

(e) Provides that all property of a dedicated cemetery, including a road, alley, or walk in the cemetery:

(1) is exempt from public improvements assessments, fees, including drainage fees or charges, and public taxation; and

(2) is prohibited from being sold on execution or applied in payment of debts due from individual owners and plots.

SECTION 2. Provides that the amendment to Section 711.035(e), Health and Safety Code, by this Act is intended to clarify rather than change existing law.

SECTION 3. Provides for the effective date of this Act

### EFFECTIVE DATE

This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house; otherwise, this Act takes effect September 1, 2013.

### COMPARISON OF ORIGINAL TO SUBSTITUTE

#### INTRODUCED

SECTION 1. Section 711.035(e), Health and Safety Code, is amended to read as follows:

(e) All property of a dedicated cemetery, including a road, alley, or walk in the cemetery:

(1) is exempt from public improvements assessments, fees, including drainage fees,

#### HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Section 711.035(e), Health and Safety Code, is amended to read as follows:

(e) All property of a dedicated cemetery, including a road, alley, or walk in the cemetery:

(1) is exempt from public improvements assessments, fees, including drainage fees or

and public taxation; and  
(2) may not be sold on execution or applied  
in payment of debts due from individual  
owners and plots.

SECTION 2. The amendment to Section  
711.035(e), Health and Safety Code, by this  
Act is intended to clarify rather than change  
existing law.

SECTION 3. 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,  
2013.

charges, and public taxation; and  
(2) may not be sold on execution or applied  
in payment of debts due from individual  
owners and plots.

SECTION 2. Same as introduced version.

SECTION 3. Same as introduced version.