

By: Rodriguez of Travis

H.B. No. 294

A BILL TO BE ENTITLED

AN ACT

relating to the exemption from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals.

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

SECTION 1. Section 11.18, Tax Code, is amended by amending Subsection (p) and adding Subsection (p-1) to read as follows:

(p) The exemption authorized by Subsection (d)(23) applies only to property ~~[improvements]~~ that:

(1) is ~~[are]~~ owned by a charitable organization that has been in existence for at least 12 ~~[10]~~ years;

(2) is ~~[are]~~ used to provide housing and related services to individuals described by that subsection; and

(3) is ~~[are]~~ located on or consists of a single campus in ~~[owned by]~~ a municipality with a population of more than 750,000 and less than 850,000 or within the extraterritorial jurisdiction of such a municipality.

(p-1) Notwithstanding Subsection (a)(1), the exemption authorized by Subsection (d)(23) applies to real property regardless of whether the real property is considered to constitute a building within the meaning of this section.

SECTION 2. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act.

SECTION 3. This Act takes effect January 1, 2014.