

By: Alonzo

H.B. No. 440

A BILL TO BE ENTITLED

AN ACT

relating to a requirement that certain religious organizations provide an annual report on property owned by the organization for which an exemption from ad valorem taxation is granted.

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

SECTION 1. Subchapter C, Chapter 11, Tax Code, is amended by adding Section 11.49 to read as follows:

Sec. 11.49. ANNUAL REPORT BY RELIGIOUS ORGANIZATIONS. (a)

In this section, "religious organization" means an organization that qualifies as a religious organization under Section 11.20(c).

(b) Before May 1 of each tax year, a religious organization that owns property for which the organization receives an exemption from taxation under this chapter and received an exemption in the preceding tax year shall file with the chief appraiser of the appraisal district in which the property is located a report that, with respect to the preceding tax year:

(1) lists the real property owned by the organization that was exempted from taxation and is located in the district;

(2) lists the provision of this chapter under which the exemption for each listed property was granted;

(3) describes the use the organization made of each listed property; and

(4) states the amount of any income derived by the organization from each listed property.

1 (c) Failure to comply with this section does not affect a
2 religious organization's eligibility to receive an exemption for
3 property under this chapter.

4 SECTION 2. This Act takes effect January 1, 2014.