

BILL ANALYSIS

H.B. 2133
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties suggest that religious organizations should have more time before property taxes are imposed to develop land that they have purchased for expanding their religious facilities or constructing new religious facilities. H.B. 2133 seeks to provide religious organizations with more flexibility with respect to land they have purchased.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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

H.B. 2133 amends the Tax Code to remove the cap on the number of years a tract of land that is contiguous to the tract of land on which a religious organization's place of regular religious worship is located and owned by the religious organization for purposes of expanding a religious facility or constructing a new religious facility may be exempted from property taxation.

EFFECTIVE DATE

January 1, 2018.