

By: Anderson of Dallas

H.B. No. 2133

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the exemption from ad valorem taxation for property  
3 owned by a religious organization for purposes of expanding a  
4 religious facility or constructing a new religious facility.

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

6 SECTION 1. Section 11.20(j), Tax Code, is amended to read as  
7 follows:

8 (j) [~~A tract of land that is contiguous to the tract of land~~  
9 ~~on which the religious organization's place of regular religious~~  
10 ~~worship is located may not be exempted under Subsection (a)(6) for~~  
11 ~~more than six years.~~] A tract of land that is not contiguous to the  
12 tract of land on which the religious organization's place of  
13 regular religious worship is located may not be exempted under  
14 Subsection (a)(6) for more than three years. For purposes of this  
15 subsection, a tract of land is considered to be contiguous with  
16 another tract of land if the tracts are divided only by a road,  
17 railroad track, river, or stream.

18 SECTION 2. This Act applies only to ad valorem taxes imposed  
19 for a tax year beginning on or after the effective date of this Act.

20 SECTION 3. This Act takes effect January 1, 2018.