By:  Rodriguez, et al. (Senate Sponsor - Seliger) H.B. No. 115

(In the Senate - Received from the House April 13, 2021; April 13, 2021, read first time and referred to Committee on Finance; May 20, 2021, reported adversely, with favorable Committee Substitute by the following vote: Yeas 12, Nays 0; May 20, 2021, sent to printer.)

COMMITTEE VOTE

                    Yea Nay Absent  PNV

Nelson               X

Lucio                X

Bettencourt          X

Buckingham           X

Campbell             X

Creighton                     X

Hancock                       X

Huffman              X

Kolkhorst                     X

Nichols              X

Perry                X

Schwertner           X

Taylor               X

West                 X

Whitmire             X

COMMITTEE SUBSTITUTE FOR H.B. No. 115 By:  Bettencourt

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(p), Tax Code, is amended to read as follows:

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

(1)  is owned by a charitable organization that has been in existence for at least:

(A)  20 [~~12~~] years if the property is located in a county described by Subdivision (4)(A); or

(B)  two years if the property is located in a municipality described by Subdivision (4)(B);

(2)  is located on a tract of land that:

(A)  is at least 15 acres in size; and

(B)  was either:

(i)  owned by the organization on July 1, 2021; or

(ii)  acquired by donation and owned by the organization on January 1, 2023;

(3)  is used to provide permanent housing and related services to individuals described by that subsection; and

(4) [~~(3)~~]  is located [~~on or consists of a single campus~~] in:

(A)  a county [~~municipality~~] with a population of more than one million [~~750,000~~] and less than 1.5 million; or

(B)  a municipality with a population of more than 100,000 and less than 150,000 at least part of which is located in a county with a population of less than 5,000 [~~850,000 or within the extraterritorial jurisdiction of such a municipality~~].

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, 2022.

\* \* \* \* \*