

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

1 (4) [~~(3)~~] is located [~~on or consists of a single~~
2 ~~campus~~] in:

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

5 (B) a municipality with a population of more than
6 100,000 and less than 150,000 at least part of which is located in a
7 county with a population of less than 5,000 [~~850,000 or within the~~
8 ~~extraterritorial jurisdiction of such a municipality~~].

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

11 SECTION 3. This Act takes effect January 1, 2022.

President of the Senate

Speaker of the House

I certify that H.B. No. 115 was passed by the House on April 13, 2021, by the following vote: Yeas 147, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 115 on May 28, 2021, by the following vote: Yeas 140, Nays 5, 1 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 115 was passed by the Senate, with amendments, on May 21, 2021, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

APPROVED: _____

Date

Governor