

By: Rodriguez, Cole, Goodwin, et al.

H.B. No. 115

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the exemption from ad valorem taxation of certain
3 property owned by a charitable organization and used in providing
4 housing and related services to certain homeless individuals.

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

6 SECTION 1. Section 11.18(p), Tax Code, is amended to read as
7 follows:

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

10 (1) is owned by a charitable organization that has
11 been in existence for at least 12 years;

12 (2) is used to provide housing and related services to
13 individuals described by that subsection; and

14 (3) is located [~~on or consists of a single campus~~] in a
15 municipality with a population of more than 750,000 and less than
16 850,000 or within the extraterritorial jurisdiction of such a
17 municipality.

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

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