

By: Metcalf

H.B. No. 1197

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the period for which certain land owned by a religious
3 organization for the purpose of expanding a place of religious
4 worship or constructing a new place of religious worship may be
5 exempted from ad valorem taxation.

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

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

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

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

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