

1-1 By: Metcalf, et al. (Senate Sponsor - Campbell) H.B. No. 1197
 1-2 (In the Senate - Received from the House April 12, 2021;
 1-3 April 19, 2021, read first time and referred to Committee on
 1-4 Finance; May 11, 2021, reported favorably by the following vote:
 1-5 Yeas 12, Nays 0; May 11, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Lucio	X			
1-9 Bettencourt	X			
1-10 Buckingham	X			
1-11 Campbell	X			
1-12 Creighton			X	
1-13 Hancock	X			
1-14 Huffman	X			
1-15 Kolkhorst	X			
1-16 Nichols			X	
1-17 Perry	X			
1-18 Schwertner	X			
1-19 Taylor	X			
1-20 West	X			
1-21 Whitmire			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to the period for which certain land owned by a religious
 1-26 organization for the purpose of expanding a place of religious
 1-27 worship or constructing a new place of religious worship may be
 1-28 exempted from ad valorem taxation.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Section 11.20(j), Tax Code, is amended to read as
 1-31 follows:

1-32 (j) A tract of land that is contiguous to the tract of land
 1-33 on which the religious organization's place of regular religious
 1-34 worship is located may not be exempted under Subsection (a)(6) for
 1-35 more than 10 [~~six~~] years. A tract of land that is not contiguous to
 1-36 the tract of land on which the religious organization's place of
 1-37 regular religious worship is located may not be exempted under
 1-38 Subsection (a)(6) for more than three years. For purposes of this
 1-39 subsection, a tract of land is considered to be contiguous with
 1-40 another tract of land if the tracts are divided only by a road,
 1-41 railroad track, river, or stream.

1-42 SECTION 2. This Act applies only to ad valorem taxes imposed
 1-43 for a tax year beginning on or after the effective date of this Act.

1-44 SECTION 3. This Act takes effect January 1, 2022.

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