

By: Muñoz, Jr.

H.B. No. 1571

A BILL TO BE ENTITLED

AN ACT

1
2 relating to an exemption for certain cemeteries from cemetery
3 location restrictions.

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

5 SECTION 1. Section 711.008, Health and Safety Code, is
6 amended by amending Subsection (b) and adding Subsection (d-1) to
7 read as follows:

8 (b) Subsection (a) does not apply to:

9 (1) a cemetery heretofore established and operating;

10 (2) the establishment and use of a columbarium by an
11 organized religious society or sect that is exempt from income
12 taxation under Section 501(a), Internal Revenue Code of 1986, by
13 being listed under Section 501(c)(3) of that code, as part of or
14 attached to the principal church building owned by the society or
15 sect;

16 (3) the establishment and use of a columbarium by an
17 organized religious society or sect that is exempt from income
18 taxation under Section 501(a), Internal Revenue Code of 1986, by
19 being listed under Section 501(c)(3) of that code, on land that:

20 (A) is owned by the society or sect; and

21 (B) is part of the campus on which an existing
22 principal church building is located;

23 (4) the establishment and use of a columbarium on the
24 campus of a private or independent institution of higher education,

1 as defined by Section 61.003, Education Code, that is wholly or
2 substantially controlled, managed, owned, or supported by or
3 otherwise affiliated with an organized religious society or sect
4 that is exempt from income taxation under Section 501(a), Internal
5 Revenue Code of 1986, by being listed under Section 501(c)(3) of
6 that code, if a place of worship is located on the campus;

7 (5) the establishment and use of a mausoleum that is:

8 (A) constructed beneath the principal church
9 building owned by an organized religious society or sect that:

10 (i) is exempt from income taxation under
11 Section 501(a), Internal Revenue Code of 1986, by being listed
12 under Section 501(c)(3) of that code; and

13 (ii) has recognized religious traditions
14 and practices of interring the remains of ordained clergy in or
15 below the principal church building; and

16 (B) used only for the interment of the remains of
17 ordained clergy of that organized religious society or sect;

18 (6) the establishment and operation, if authorized in
19 accordance with Subsection (h), of a perpetual care cemetery [~~by an~~
20 ~~organized religious society or sect~~] that:

21 (A) is exempt from income taxation under Section
22 501(a), Internal Revenue Code of 1986, by being listed under
23 Section 501(c)(3) of that code;

24 (B) has been in existence for at least five
25 years;

26 (C) has at least \$500,000 in assets; and

27 (D) establishes and operates the cemetery on land

1 that:

2 (i) is owned by the society or sect;

3 (ii) together with any other land owned by
4 the society or sect and adjacent to the land on which the cemetery
5 is located, is not less than 10 acres; and

6 (iii) is in a municipality with a
7 population of at least one million that is located predominantly in
8 a county that has a total area of less than 1,000 square miles; or

9 (7) the establishment and use of a private family
10 cemetery by an organization that is exempt from income taxation
11 under Section 501(a), Internal Revenue Code of 1986, by being
12 listed under Section 501(c)(3) of that code, on land that is:

13 (A) owned by the organization; and

14 (B) located in a county:

15 (i) with a population of more than 125,000;

16 and

17 (ii) that is adjacent to a county that has a
18 population of more than 1.5 million and in which more than 75
19 percent of the population lives in a single municipality.

20 (d-1) Subsection (a) does not apply to a cemetery
21 established and operating before September 1, 2021, in a
22 municipality:

23 (1) with a population of not less than 75,000 and not
24 more than 95,000; and

25 (2) in which a state veterans cemetery is located.

26 SECTION 2. This Act takes effect September 1, 2021.