

1-1 By: Meyer (Senate Sponsor - Hancock) H.B. No. 2005  
 1-2 (In the Senate - Received from the House April 12, 2021;  
 1-3 April 13, 2021, read first time and referred to Committee on  
 1-4 Business & Commerce; April 23, 2021, reported favorably by the  
 1-5 following vote: Yeas 8, Nays 0; April 23, 2021, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Hancock	X			
1-8 Nichols	X			
1-9 Campbell	X			
1-10 Creighton	X			
1-11 Johnson	X			
1-12 Menéndez			X	
1-13 Paxton	X			
1-14 Schwertner	X			
1-15 Whitmire	X			

1-17 A BILL TO BE ENTITLED  
 1-18 AN ACT

1-19 relating to an exemption for certain cemeteries from cemetery  
 1-20 location restrictions.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. Section 711.008(b), Health and Safety Code, is  
 1-23 amended to read as follows:

1-24 (b) Subsection (a) does not apply to:

1-25 (1) a cemetery heretofore established and operating;

1-26 (2) the establishment and use of a columbarium by an  
 1-27 organized religious society or sect that is exempt from income  
 1-28 taxation under Section 501(a), Internal Revenue Code of 1986, by  
 1-29 being listed under Section 501(c)(3) of that code, as part of or  
 1-30 attached to the principal church building owned by the society or  
 1-31 sect;

1-32 (3) the establishment and use of a columbarium by an  
 1-33 organized religious society or sect that is exempt from income  
 1-34 taxation under Section 501(a), Internal Revenue Code of 1986, by  
 1-35 being listed under Section 501(c)(3) of that code, on land that:

1-36 (A) is owned by the society or sect; and

1-37 (B) is part of the campus on which an existing  
 1-38 principal church building is located;

1-39 (4) the establishment and use of a columbarium on the  
 1-40 campus of a private or independent institution of higher education,  
 1-41 as defined by Section 61.003, Education Code, that is wholly or  
 1-42 substantially controlled, managed, owned, or supported by or  
 1-43 otherwise affiliated with an organized religious society or sect  
 1-44 that is exempt from income taxation under Section 501(a), Internal  
 1-45 Revenue Code of 1986, by being listed under Section 501(c)(3) of  
 1-46 that code, if a place of worship is located on the campus;

1-47 (5) the establishment and use of a mausoleum that is:

1-48 (A) constructed beneath the principal church  
 1-49 building owned by an organized religious society or sect that:

1-50 (i) is exempt from income taxation under  
 1-51 Section 501(a), Internal Revenue Code of 1986, by being listed  
 1-52 under Section 501(c)(3) of that code; and

1-53 (ii) has recognized religious traditions  
 1-54 and practices of interring the remains of ordained clergy in or  
 1-55 below the principal church building; and

1-56 (B) used only for the interment of the remains of  
 1-57 ordained clergy of that organized religious society or sect;

1-58 (6) the establishment and operation, if authorized in  
 1-59 accordance with Subsection (h), of a perpetual care cemetery by an  
 1-60 organized religious society or sect that:

1-61 (A) is exempt from income taxation under Section

2-1 501(a), Internal Revenue Code of 1986, by being listed under  
2-2 Section 501(c)(3) of that code;  
2-3 (B) has been in existence for at least five  
2-4 years;  
2-5 (C) has at least \$500,000 in assets; and  
2-6 (D) establishes and operates the cemetery on land  
2-7 that:  
2-8 (i) is owned by the society or sect;  
2-9 (ii) together with any other land owned by  
2-10 the society or sect and adjacent to the land on which the cemetery  
2-11 is located, is not less than 10 acres; and  
2-12 (iii) is in a municipality with a  
2-13 population of at least one million that is located predominantly in  
2-14 a county that has a total area of less than 1,000 square miles; ~~or~~  
2-15 (7) the establishment and use of a private family  
2-16 cemetery by an organization that is exempt from income taxation  
2-17 under Section 501(a), Internal Revenue Code of 1986, by being  
2-18 listed under Section 501(c)(3) of that code, on land that is:  
2-19 (A) owned by the organization; and  
2-20 (B) located in a county:  
2-21 (i) with a population of more than 125,000;  
2-22 and  
2-23 (ii) that is adjacent to a county that has a  
2-24 population of more than 1.5 million and in which more than 75  
2-25 percent of the population lives in a single municipality; or  
2-26 (8) the establishment and use of a private family  
2-27 cemetery located at the site of a presidential library and museum.  
2-28 SECTION 2. This Act takes effect September 1, 2021.

2-29

\* \* \* \* \*