

By: Seliger

S.B. No. 671

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 (A) 12 years if the property is located on or  
13 consists of a single campus in a municipality described by  
14 Subdivision (3)(A); or

15 (B) two years if the property is located on or  
16 consists of a single campus in a municipality described by  
17 Subdivision (3)(B);

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

20 (3) is located on or consists of a single campus in:

21 (A) a municipality with a population of more than  
22 750,000 and less than 850,000 or within the extraterritorial  
23 jurisdiction of such a municipality; or

24 (B) a municipality with a population of more than

1 100,000 and less than 150,000 at least part of which is located in a  
2 county with a population of less than 5,000.

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

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