| **House Bill 115**Senate AmendmentsSection-by-Section Analysis |
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| HOUSE VERSION | SENATE VERSION (CS) | CONFERENCE |
| SECTION 1. Section 11.18(p), Tax Code, is amended to read as follows:(p) The exemption authorized by Subsection (d)(23) applies only to property that:(1) is owned by a charitable organization that has been in existence for at least:(A) 12 years if the property is located in a municipality described by Subdivision (3)(A); or(B) two years if the property is located on or consists of a single campus in a municipality described by Subdivision (3)(B);(2) is used to provide housing and related services to individuals described by that subsection; and(3) is located:(A) [~~on or consists of a single campus~~] in a municipality with a population of more than 750,000 and less than 850,000 or within the extraterritorial jurisdiction of such a municipality; or(B) on or consists of a single campus in a municipality with a population of more than 100,000 and less than 150,000 at least part of which is located in a county with a population of less than 5,000. | SECTION 1. Section 11.18(p), Tax Code, is amended to read as follows:(p) The exemption authorized by Subsection (d)(23) applies only to property that:(1) is owned by a charitable organization that has been in existence for at least:(A) 20 [~~12~~] years if the property is located in a county described by Subdivision (4)(A); or(B) two years if the property is located in a municipality described by Subdivision (4)(B);(2) is located on a tract of land that:(A) is at least 15 acres in size; and(B) was either:(i) owned by the organization on July 1, 2021; or(ii) acquired by donation and owned by the organization on January 1, 2023;(3) is used to provide permanent housing and related services to individuals described by that subsection; and(4) [~~(3)~~] is located [~~on or consists of a single campus~~] in:(A) a county [~~municipality~~] with a population of more than one million [~~750,000~~] and less than 1.5 million; or(B) a municipality with a population of more than 100,000 and less than 150,000 at least part of which is located in a county with a population of less than 5,000 [~~850,000 or within the extraterritorial jurisdiction of such a municipality~~]. |  |
| SECTION 2. This Act applies only to an ad valorem tax year that begins on or after the effective date of this Act. | SECTION 2. Same as House version. |  |
| SECTION 3. This Act takes effect January 1, 2022. | SECTION 3. Same as House version. |  |