

**House Bill 115**  
Senate Amendments  
Section-by-Section Analysis

HOUSE VERSION

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

SENATE VERSION (CS)

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. Same as House version.

CONFERENCE

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HOUSE VERSION

SENATE VERSION (CS)

CONFERENCE

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

SECTION 3. Same as House version.