

BILL ANALYSIS

S.B. 719
By: Paxton
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Under current law, it is unclear whether child-placing agencies that place children directly with an adoptive family qualify for the property tax exemption for certain charitable organizations. Child-placing agencies provide support or relief to birth mothers in need of counseling and other assistance during the adoption process, as well as to children who are in need of safe foster and adoptive homes. S.B. 719 seeks to ensure that child-placing agencies that place children directly with families are afforded the same tax exemptions as child-placing agencies that place children in orphanages or residential care settings.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 719 amends the Tax Code to include providing services related to planning for the placement of or placing children in foster or adoptive homes or providing support or relief to women who are or may be pregnant and who are considering placing their unborn children for adoption among the charitable functions at least one of which a charitable organization organized exclusively to perform religious, charitable, scientific, literary, or educational purposes must be engaged exclusively in performing to be eligible for the property tax exemption for qualifying charitable organizations. The bill applies only to a property tax year that begins on or after the bill's effective date.

EFFECTIVE DATE

January 1, 2024.