

BILL ANALYSIS

S.B. 1345
By: Watson
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that nonprofit community tax centers that work to help low-income Texans complete tax forms and assist with other financial matters should qualify for the property tax exemption afforded to certain charitable organizations. S.B. 1345 seeks to make that property tax exemption available to a charitable organization that provides tax return preparation services and assistance with other financial matters without regard to the beneficiaries' ability to pay.

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. 1345 amends the Tax Code to include providing tax return preparation services and assistance with other financial matters without regard to the beneficiaries' ability to pay among the charitable functions at least one of which a charitable organization must be engaged exclusively in performing to qualify for the property tax exemption for certain charitable organizations.

EFFECTIVE DATE

January 1, 2018.