

BILL ANALYSIS

H.B. 948
By: Metcalf
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The Property Tax Code allows a religious organization to claim a property tax exemption on contiguous land purchased for expansion of the organization's place of regular worship, which may be claimed for a maximum of six years. There are concerns that smaller congregations lack the resources to raise funds for the proposed expansion in that time frame. H.B. 948 seeks to address this issue by extending the exemption for contiguous property for expansion of the regular place of worship from six years to 10 years.

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

H.B. 948 amends the Tax Code to increase from six years to 10 years the maximum period for which a tract of land that is contiguous to a tract of land on which a religious organization's place of regular worship is located and that is owned by the religious organization for purposes of expanding or constructing a place of regular religious worship may be exempted from property taxation.

EFFECTIVE DATE

January 1, 2020.