

BILL ANALYSIS

H.B. 349
By: Craddick
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been reported that there is an ongoing problem with chronic homelessness in the greater western Texas area, resulting in calls to lower property taxes for charitable organizations that provide housing and related services to homeless individuals. H.B. 349 seeks to answer these calls by making this property tax exemption more accessible.

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. 349 amends the Tax Code to create a property tax exemption for property used to provide housing and related services to certain homeless individuals if the property is owned by a charitable organization that has been in existence for at least two years and the property is located 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.

EFFECTIVE DATE

January 1, 2022.