CHAPTER 373

H.B. No. 1404

AN ACT
relating to the establishment and use of a columbarium by a church.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 711.008(b), Health and Safety Code, is amended to read as follows:

(b) Subsection (a) does not apply to:

(1) a cemetery heretofore established and operating;

(2) the establishment and use of a columbarium by an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, as part of or attached to the principal church building owned by the society or sect;

(3) the establishment and use of a columbarium:

[(A) in a municipality with a population of at least 1.8 million; and]

[(B) by an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, on land that:

(A) is owned by the society or sect; and

(B) is part of the campus on which an existing principal church building is located; or]

(4) the establishment and use of a columbarium on the campus of a private or independent institution of higher education, as defined by Section 61.003, Education Code, that is wholly or substantially controlled, managed, owned, or supported by or otherwise affiliated with an organized religious society or sect that is exempt from income taxation under Section 501(a), Internal Revenue Code of 1986, by being listed under Section 501(c)(3) of that code, if a place of worship is located on the campus.

SECTION 2. This Act takes effect September 1, 2009.

Passed by the House on April 7, 2009: Yeas 146, Nays 0, 1 present, not voting; passed by the Senate on May 21, 2009: Yeas 31, Nays 0.

Approved June 19, 2009.

Effective September 1, 2009.

CHAPTER 374

H.B. No. 1407

AN ACT
relating to the redemption of real property sold at an ad valorem tax sale.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Section 34.21, Tax Code, is amended by amending Subsection (f) and adding Subsection (f-1) to read as follows:

(f) The owner of real property sold at a tax sale may redeem the real property by paying the required amount as prescribed by this section to the assessor-collector for the county in which the property was sold, if [14] the owner of the real property makes an affidavit stating:

(1) that the period in which the owner's right of redemption must be exercised has not expired; and

(2) that the owner has made diligent search in the county in which the property is located for the purchaser at the tax sale or for the purchaser at resale, and has failed to