

BILL ANALYSIS

Senate Research Center
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S.B. 1007
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DIGEST AND PURPOSE

Currently, the state exempts from property taxes charitable organizations that provide support for children with specific needs such as orphan, dependent, or handicapped children. As proposed, S.B. 1007 extends this exemption to non-profit organizations providing similar basic services such as assessment, care, training, education, custody, treatment, and/or supervision of children.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.18(d), Tax Code, to require a charitable organization to be organized exclusively to perform religious, charitable, scientific, literary, or educational purposes and, with certain stated exceptions, engage exclusively in performing certain stated charitable functions.

SECTION 2. Effective date: January 1, 2002.

Makes application of this act prospective regarding ad valorem taxes.