

## **BILL ANALYSIS**

Senate Research Center  
77R9728 JD-F

C.S.S.B. 1007  
By: Barrientos  
Intergovernmental Relations  
4/25/2001  
Committee Report (Substituted)

### **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. C.S.S.B. 1007 extends this exemption to non-profit organizations providing child care under certain conditions.

### **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.

### **SUMMARY OF COMMITTEE CHANGES**

Amends As Filed S.B. 1007 as follows:

SECTION 1. Replaces original proposed Subdivision (21) with a new Subdivision (21) under Section 11.18(d), Tax Code.

SECTION 2. No change.