

BILL ANALYSIS

Senate Research Center
82R5344 NAJ-D

H.B. 788
By: Kuempel; Miller, Doug (Wentworth)
Health & Human Services
5/10/2011
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, an organization exempt from taxation under the federal Internal Revenue Code of 1986 is not authorized to establish and use a private family cemetery on land that is owned by the organization. H.B. 788 allows such an organization to establish a private family cemetery on the organization's land.

H.B. 788 amends current law relating to the establishment and use of a private family cemetery by certain organizations.

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 711.008(b), Health and Safety Code, to provide that Subsection (a) (prohibiting a corporation, partnership, firm, trust, or association from establishing or operating a cemetery, or using any land for the interment of remains, located in or within certain boundaries) does not apply to certain cemeteries, columbariums, and mausoleums, including the establishment and use of a private family cemetery by an organization 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 is owned by the organization.

SECTION 2. Effective date: September 1, 2011.