

BILL ANALYSIS

Senate Research Center

H.B. 137
By: West (Truan)
Finance
5-17-97
Engrossed

DIGEST

Currently, charitable organizations must operate within certain confines of the law. This bill establishes provisions relating to the qualifications of certain charitable organizations for an exemption from ad valorem taxation.

PURPOSE

As proposed, H.B. 137 establishes provisions relating to the qualifications of certain charitable organizations for an exemption from ad valorem taxation.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 11.18, Tax Code, by amending Subsections (d) and (e) and adding Subsection (k), to provide that a charitable organization be organized to perform certain functions, including providing housing related services for families that qualify under related to socioeconomic indicators, among which include certain elderly individuals. Defines "assisted living services," "charity care," "nursing care services," "retirement community," and "single campus," in connection with a nursing home or retirement community, for purposes of Subsection (d).

SECTION 2. Effective date: January 1, 1998.

SECTION 3. Emergency clause.