

## **BILL ANALYSIS**

Senate Research Center

H.J.R. 55  
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Finance  
5/20/2003  
Engrossed

### **DIGEST AND PURPOSE**

Religious entities throughout Texas are preparing for future growth by purchasing land for expansion, and some local taxing entities are taxing this undeveloped property.

H.J.R. 55 proposes a constitutional amendment which would prohibit local entities from taxing non-revenue generating property owned by religious 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 2(a), Article VIII, Texas Constitution, to add any property owned by a church or by a strictly religious society that owns an actual place of religious worship if the property is owned for the purpose of expansion of the place of religious worship or construction of a new place of religious worship and the property yields no revenue whatever to the church or religious society, provided that the legislature by general law may provide eligibility limitations for the exemption and may impose sanctions related to the exemption in furtherance of the taxation policy of this subsection; any property that is owned by a church or by a strictly religious society and is leased by that church or strictly religious society to a person for use as a school, as defined by Section 11.21 (Schools), Tax Code, or a successor statute, for educational purposes to the list of properties the legislature is authorized to exempt from taxation by general laws under certain conditions.

SECTION 2. Requires the proposed constitutional amendment to be submitted to the voters at an election to be held September 13, 2003. Requires the ballot to be printed to permit voting for or against the certain proposition.