

BILL SUMMARY
2nd Session of the 57th Legislature

Bill No.:	HB2504
Version:	FULLPCS1
Request Number:	11026
Author:	Speaker McCall
Date:	2/18/2020
Impact:	Please see previous summary of this measure

Research Analysis

The proposed committee substitute for HB2504 relates to the ad valorem tax exemption granted for all property used exclusively and directly for religious purposes. The measure provides that the exemption extends to real property owned by a church that is being used as a religious pre-k-12 school if the church does not charge the entity operating the school rent or execute a formal lease agreement with the entity for use of its property. A church may require the entity operating the school to reimburse the church for operational expenses such as janitorial services and utilities and still qualify for the property tax exemption.

Prepared By: Quyen Do

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: Mark Tygret

Other Considerations

None.