21.0661.02005 Title.03000

February 2, 2021

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1471

- Page 1, line 7, overstrike "All"
- Page 1, line 7, replace "real property" with "The land and any buildings on a parcel on which a church building is located, and which is"
- Page 1, line 7, overstrike "any" and insert immediately thereafter "a"
- Page 1, line 8, after "used" insert "primarily"
- Page 1, line 8, remove the overstrike over the first comma
- Page 1, line 14, overstrike the second comma
- Page 1, line 15, overstrike "whether the real property consists of one tract or more"
- Page 1, line 15, after the period insert "<u>The land and any buildings on a parcel contiguous to</u> <u>the parcel on which a church building is located, which is owned by a religious</u> <u>corporation or organization, is exempt from taxation if any building located on the</u> <u>parcel is used primarily for religious purposes.</u>"
- Page 1, line 16, remove the overstrike over "If the"
- Page 1, line 16, remove "The"
- Page 1, line 16, after "minister" insert ", or other clergy"
- Page 1, line 17, remove the overstrike over "is located on property not adjacent to the church, that"
- Page 1, line 18, remove the overstrike over "residence"
- Page 1, line 18, remove "or other clergy, which is owned by the church,"
- Page 1, line 19, remove the overstrike over ", up to two acres [.81 hectare],"
- Page 1, line 19, remove "and not leased or"
- Page 1, line 20, remove "otherwise used with a view to profit,"
- Page 1, line 22, replace "Any real property" with "Up to twenty-five acres of undeveloped land"
- Page 1, line 22, replace "any" with "a"
- Page 1, line 22, remove "and used to"
- Page 1, remove line 23
- Page 2, remove line 1
- Page 2, line 2, replace "religious purposes and" with "for the purpose of a future church building or buildings is"
- Page 2, line 2, after "<u>taxation</u>" insert "<u>. This exemption expires ten years after the taxable year</u> in which the property was acquired by the religious corporation or organization if construction improvements to accommodate a church building have not commenced"

Renumber accordingly