

SENATE BILL 1233

By Johnson

AN ACT to amend Tennessee Code Annotated, Title 67 and Title 68, relative to property tax exemptions for single-family dwellings of a 501(c)(3) not-for-profit corporation formed by a religious institution to be used as part of the ministry of the religious institution.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 5, Part 2, is amended by adding the following language as a new, appropriately designated section:

(a) Subject to the application requirements of § 67-5-212, land, including buildings on the land, meeting the following requirements shall be exempt from property taxation within any county that implements this section in accordance with subsection (c):

(1) The land and buildings must be owned and maintained by a 501(c)(3) not-for-profit corporation formed by a religious institution;

(2) The buildings shall be one (1) or more single-family dwellings that are used as part of the ministry of the religious institution forming the 501(c)(3) whose purpose is to enable residents of the single-family dwelling to live independently with minimal life assistance services provided by non-medical personnel through the 501(c)(3) not-for-profit corporation;

(3) The residents of the single-family dwellings do not require continuous in-home health care services; and

(4) The single-family dwellings are part of a planned community co-located with an assisted-care living facility or facilities owned and operated by the same 501(c)(3) corporation.

(b) As used in this section, the term "life assistance services" means assistance with non-medical daily living care including, but not limited to, bathing, dressing, meal preparation, laundry, light housekeeping, medication reminders, a 24-hour medical emergency call system, and planned activities for the residents of the planned community.

(c) This section shall be implemented in any county upon the adoption of a resolution by a two-thirds (2/3) vote of the county legislative body.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.