

Karnataka Temple Bill 2024

How States Manage Temple Revenues

Why In The News?

- The Karnataka Government's Attempt To **Tweak The Law That Governs Taxation Of Hindu Temples** Was Stymied In The Legislative Council, Where The Primary Opposition, The Bharatiya Janata Party (BJP), Holds A Majority.
- **The Karnataka Hindu Religious Institutions And Charitable Endowments (Amendment) Bill, 2024** Was Introduced In The Legislative Assembly On February 19 And Passed On February 22. However, It Was Rejected Two Days Later In The Legislative Council.



What Changes Were Proposed?

- The Bill Was Meant To Amend Multiple Provisions In The Karnataka Hindu Religious Institutions And Charitable Endowments Act, 1997.
- To Divert **10% Of The Gross Income** Of Institutions Whose Gross **Annual Income Exceeds Rs 1 Crore** To A Common Pool For The Maintenance Of Temples, Instead Of The Existing **10% Of The Net Income Of Institutions** Whose Gross Annual Income **Exceeds Rs 10 Lakh**.

- **Net Income** Is Calculated **Based On The Profits** Of The Temple After Accounting For Its Expenses, Whereas **Gross Income** Simply Refers To The **Total Amount Of Money The Temple Makes**.
- In Addition, The Bill Dedicated **5% Of The Income** Of Institutions Earning Between Rs 10 Lakh And Rs 1 Crore To The Common Pool, Changing The Previous Income Bracket From **Rs 5 Lakh To Rs 10 Lakh**. The Common Fund Pool Was Created By The **BJP Government In 2011**, By Amending The 1997 Act.



Significance Of Such Changes?

- If The Recent Amendments Had Been Passed, They Would Have Generated An Extra **Rs 60 Crore**, From **87 Temples** With Incomes Of Over Rs 1 Crore And **311 Temples** With Income Over Rs 10 Lakh.
- Section 19 Of The Act Lists The Purposes For Which The Common Fund May Be Utilised, Including Religious Studies And Propagation, Temple Maintenance, And Other Charitable Causes.
- The Congress Government Had Said The **Enhanced Funds Would Be Used To Grant Aid To Lower Income Temples**, Provide Terminal Benefits To Ailing Priests, And Provide Scholarships To Children From Families Of Priests.

Any Other Changes Proposed?

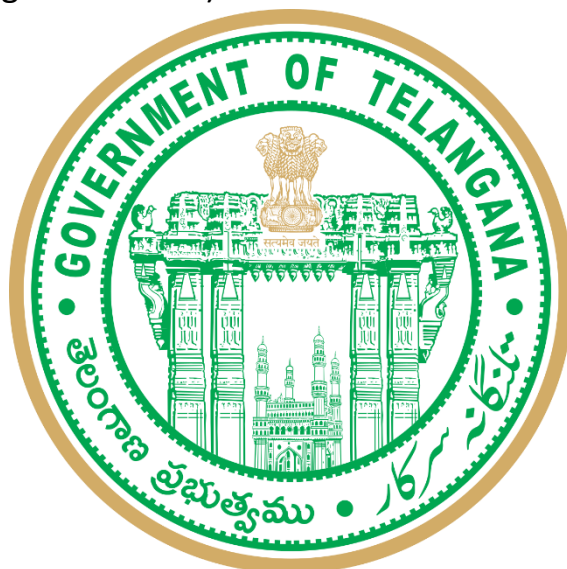
- Under Section 25 Of The Act, Temples And Religious Institutions Are Required To Form A **“Committee Of Management”** Consisting Of Nine People, Including **A Priest, At Least One Member Of A Scheduled Caste Or Scheduled Tribe, Two Women, And One Member Of The Locality Of The Institution**. The Bill Proposed

To Include, Among The Remaining Four Members, One Person “Skilled In Vishwakarma Hindu Temple Architecture And Sculpture.”

- The Bill Also Gave The **Rajya Dharmika Parishat** The Power To Appoint The **Chairman Of These Committees**. The **Rajya Dharmika Parishat Is A Body Appointed By The State Government** That Is Empowered To Make Decisions On A Variety Of Subjects Related To Religion. This Includes Religious Disputes Over Practices And Customs, Whether A Temple Is A “**Composite Institution**” By Allowing Religious Worship Besides Hinduism, Whether A Temple Is Private, Public Or Denominational, And Whether A Person Is A Hereditary Trustee Of A Religious Institution By Virtue Of Succession.
- Finally, The Bill Also Required The State Government To Create **District-level And State High-Level Committees** To Oversee Infrastructural Projects That Can Facilitate Pilgrimage To Temples Making More Than Rs **25 Lakh Annually**.

How Is Temple Revenue Handled In Other States?

- Telangana’s Approach Shares Similarities With The Karnataka Model. Under Section 70 Of The **Telangana Charitable And Hindu Religious Institutions And Endowments Act, 1987**, The Commissioner In Charge Of Administration Of Religious Institutions Can Create A “**Common Good Fund**”.
- Religious Institutions Making **More That Rs 50,000** Annually Are Required To Pay **1.5% Of Their Annual Income To The State Government**. After The Government Is Repaid For Expenses, It Has Incurred Under The Telangana Act, The Commissioner Can Direct The Remaining Funds To The Common Good Fund. These Funds Are Utilised For The Maintenance And Renovations Of Temples, Veda Pathshalas (Religious Schools) And For The Establishment Of New Temples.



- **Kerala** Employs An Entirely Different System, Where Temples Are Often Managed By **State-run Devaswom (Temple) Boards**. The State Has **Five Autonomous Devaswom Boards That Manage Over 3,000 Temples**. These Boards Are Run By Nominees Appointed By The Ruling Government, Who Are Often Politicians.
- Each Devaswom Board Has A **Budget Allocated By The State Government** And Is Not Required To Share Revenue Figures. The State Has Also Enacted Separate Laws For Each Devaswom Board (Besides Travancore And Cochin Which Are Governed By The Same Act), Which Deal With The Administration And Management Of Temples Under Their Aegis.

