

By: Zaffirini

S.B. No. 1340

A BILL TO BE ENTITLED

AN ACT

relating to the local development agreement database maintained by the comptroller of public accounts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 403.0246(a)(2) and (3), Government Code, are amended to read as follows:

(2) "Local development agreement" means:

(A) an agreement entered into by a municipality under Section 380.001 or 380.002, Local Government Code;

(B) an agreement entered into by a county under Section 381.004, Local Government Code; ~~or~~

(C) an agreement entered into by a local government under:

(i) Chapter 312, Tax Code; or

(ii) Chapter 313, Tax Code, if agreements are authorized to be entered into under that chapter; or

(D) any other agreement to grant or otherwise commit public money or other resources for economic development purposes by a local government under Chapter 380 or 381, Local Government Code.

(3) "Local government" includes:

(A) a municipality;

(B) a county;

(C) a school district;

1            (D) a county industrial commission under Section  
2 381.001, Local Government Code; or

3            (E) [~~(D)~~] a board of development under Section  
4 381.002, Local Government Code.

5            SECTION 2. Section 403.0246, Government Code, is amended by  
6 amending Subsections (b) and (c) and adding Subsection (h) to read  
7 as follows:

8            (b) The comptroller shall create and make accessible on the  
9 Internet a database, to be known as the Local Development [~~Chapter~~  
10 ~~380 and 381~~] Agreement Database, that contains information  
11 regarding all local development agreements in this state.

12            (c) For each local development agreement described by  
13 Subsection (b), the database must include:

14            (1) the name of the local government that entered into  
15 the agreement;

16            (2) a numerical code assigned to the local government  
17 by the comptroller;

18            (3) the address of the local government's  
19 administrative offices and public contact information;

20            (4) the name of the appropriate officer or other  
21 person representing the local government and that person's contact  
22 information;

23            (5) the name and contact information of any entity or  
24 the entity's agent that entered into the agreement with the local  
25 government, including the business address and any assumed names of  
26 the entity;

27            (6) the date on which the agreement went into effect

1 and the date and terms on which the agreement expires;

2 (7) the focus or scope of the agreement;

3 (8) an electronic copy of the agreement; [~~and~~]

4 (9) the name and contact information of the individual  
5 reporting the information to the comptroller;

6 (10) the total monetary value of the agreement; and

7 (11) the source of the money used or type of tax  
8 implicated by the agreement, including a sales and use tax, ad  
9 valorem tax, or hotel occupancy tax.

10 (h) The comptroller may prescribe the form and manner in  
11 which a local government must submit information under Subsection  
12 (c).

13 SECTION 3. Section 312.005(a), Tax Code, is amended to read  
14 as follows:

15 (a) The comptroller shall maintain a central registry of  
16 reinvestment zones designated under this chapter and of ad valorem  
17 tax abatement agreements executed under this chapter. The chief  
18 appraiser of each appraisal district that appraises property for a  
19 taxing unit that has designated a reinvestment zone or executed a  
20 tax abatement agreement under this chapter shall deliver to the  
21 comptroller before July 1 of the year following the year in which  
22 the zone is designated or the agreement is executed a report  
23 providing the following information:

24 (1) for a reinvestment zone, a general description of  
25 the zone, including its size, the types of property located in it,  
26 its duration, and the guidelines and criteria established for the  
27 reinvestment zone under Section 312.002, including subsequent

1 amendments and modifications of the guidelines or criteria;

2 (2) a copy of each tax abatement agreement to which a  
3 taxing unit that participates in the appraisal district is a party;

4 (3) the information described by Section  
5 312.205(a)(1) of this code and Section 403.0246(c), Government  
6 Code, in connection with each tax abatement agreement described by  
7 Subdivision (2) of this subsection; and

8 (4) any other information required by the comptroller  
9 to administer this section.

10 SECTION 4. Subchapter A, Chapter 312, Tax Code, is amended  
11 by adding Section 312.008 to read as follows:

12 Sec. 312.008. INTERNET LINK TO AGREEMENT. A taxing unit  
13 that maintains an Internet website and that executes a tax  
14 abatement agreement under this chapter shall provide on the website  
15 a direct link to the location of the agreement information  
16 published on the comptroller's Internet website under Section  
17 403.0246, Government Code.

18 SECTION 5. Subchapter A, Chapter 313, Tax Code, is amended  
19 by adding Section 313.011 to read as follows:

20 Sec. 313.011. PROVISION OF CERTAIN INFORMATION TO  
21 COMPTROLLER. (a) Not later than the 14th day after the date of  
22 entering into, amending, or renewing an agreement authorized by  
23 this chapter, a school district shall submit to the comptroller the  
24 information described by Section 403.0246(c), Government Code, and  
25 any other information the comptroller considers necessary to  
26 operate and update the database described by that section.

27 (b) A school district shall transmit the information

1 required by Subsection (a) in a form and manner prescribed by the  
2 comptroller.

3 (c) If a school district submits an agreement to the  
4 comptroller under this section and the district maintains an  
5 Internet website, the district shall provide on the website a  
6 direct link to the location of the agreement information published  
7 on the comptroller's Internet website.

8 SECTION 6. The changes in law made by this Act apply only to  
9 an agreement entered into on or after the effective date of this  
10 Act. An agreement entered into before the effective date of this  
11 Act is governed by the law in effect on the date the agreement is  
12 entered into, and the former law is continued in effect for that  
13 purpose.

14 SECTION 7. This Act takes effect September 1, 2023.