A BILL TO BE ENTITLED

1 AN ACT

2 relating to the availability of certain county, municipal, and

3 school district financial information on certain Internet

4 websites.

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

6 SECTION 1. Chapter 44, Education Code, is amended by adding

7 Subchapter D to read as follows:

8 SUBCHAPTER D. FINANCIAL DISCLOSURE

9 Sec. 44.101. APPLICABILITY. This subchapter applies only

10 to a school district with 5,000 or more enrolled students.

11 Sec. 44.102. ELECTRONIC CHECKING ACCOUNT TRANSACTION

12 REGISTER. (a) A school district shall maintain the transaction

13 register for the district's checking account in a searchable

14 electronic spreadsheet format, such as a portable document format

15 (PDF) or similar file type, in which the transaction register is

16 readily available for purposes of Subsections (e) and (f). Except

17 as provided by Subsection (c) or (d), the electronic checking

18 account transaction register must include for each check written

19 from a district checking account:

20 (1) the transaction amount;

21 (2) the name of the payee; and

22 (3) either:

23 (A) a statement of the purpose of the expenditure

24 for which the check was written; or

1 (B) identification of the purpose of the

2 expenditure, using the function code assigned to the expenditure

3 for purposes of meeting state reporting requirements.

4 (a-1) Notwithstanding Subsection (a), beginning September

5 1, 2009, a school district's electronic checking account

6 transaction register must contain the information required by

7 Subsections (a)(1) and (2) for each check dated on or after August

8 1, 2009. Beginning September 1, 2010, a district's electronic

9 checking account transaction register must contain the information

10 required by Subsections (a)(1) through (3) for each check dated on

11 or after August 1, 2010. This subsection expires October 1, 2010.

12 (b) If the school district complies with Subsection (a)(3)

13 in the manner provided by Subsection (a)(3)(B), the district shall

14 post on the district's Internet website:

15 (1) a description of each function code used for state

16 reporting requirements; or

17 (2) a link to a page on the agency's Internet website

18 that describes each function code used for state reporting

19 requirements.

20 (c) A school district may not include in the district's

21 electronic checking account transaction register a check issued to

22 a district employee in payment of:

23 (1) salary, wages, or an employment stipend; or

24 (2) a workers' compensation income benefit, medical

25 benefit, death benefit, or burial benefit that is issued by a school

26 district operating as a self-insurer under Chapter 504, Labor Code.

27 (d) This section does not apply to a checking account

1 maintained by a school district or school campus solely for a

2 student activity fund.

3 (e) A school district shall prominently post the electronic

4 checking account transaction register at all times on the

5 district's Internet website for viewing and downloading by

6 interested persons.

7 (f) A school district shall share data from the electronic

8 checking account transaction register with any interested person

9 who requests the data.

10 (g) A school district shall:

11 (1) update the electronic checking account

12 transaction register at least once each month, not later than the

13 30th day after the closing date of the most recent monthly statement

14 for the checking account; and

15 (2) maintain each transaction or listing in the

16 electronic checking account transaction register on the district's

17 Internet website until the second anniversary of the date of the

18 transaction or listing.

19 Sec. 44.103. POSTING OF DISTRICT FUND BALANCES. (a) A

20 school district shall post on the district's Internet website a

21 statement of the district's obligated and unobligated fund

22 balances.

23 (b) A school district shall:

24 (1) update the statement of fund balances at least

25 once each month; and

26 (2) maintain each statement of fund balances on the

27 district's Internet website until the second anniversary of the

1 date of the statement.

2   SECTION 2. Subtitle C, Title 4, Local Government Code, is

3 amended by adding Chapter 134 to read as follows:

4   CHAPTER 134. FINANCIAL DISCLOSURE

5   Sec. 134.001. APPLICABILITY. This chapter applies only to:

6   (1) a municipality with a population of 15,000 or

7 more; and

8   (2) a county with a population of 25,000 or more.

9   Sec. 134.002. ELECTRONIC   CHECKING   ACCOUNT   TRANSACTION

10 REGISTER.   (a)   The   governing   body   of   a   municipality   or

11 commissioners court of a county shall maintain the transaction

12 register for the municipality's or county's checking account in a

13 searchable electronic spreadsheet format, such as a portable

14 document format (PDF) or similar file type, in which the

15 transaction   register   is   readily   available   for   purposes   of

16 Subsections (c) and (d). Except as provided by Subsection (b), the

17 electronic checking account transaction register must include for

18 each check written from a municipal or county checking account:

19   (1) the transaction amount;

20   (2) the name of the payee; and

21   (3) a statement of the purpose of the expenditure for

22 which the check was written.

23   (a-1) Notwithstanding Subsection (a), beginning September

24 1, 2009, a municipality's or county's electronic checking account

25 transaction register must contain the information required by

26 Subsections (a)(1) and (2) for each check dated on or after August

27 1, 2009. Beginning September 1, 2010, a municipality's or county's

electronic checking account transaction register must contain the

information required by Subsections (a)(1) through (3) for each

check dated on or after August 1, 2010. This subsection expires

October 1, 2010.

(b) A municipality or county may not include in the

municipality's or county's electronic checking account transaction

register a check issued to a municipal or county employee in payment

of:

(1) salary, wages, or an employment stipend; or

(2) a workers' compensation income benefit, medical

benefit, death benefit, or burial benefit that is issued by a school

district operating as a self-insurer under Chapter 504, Labor Code.

(c) A municipality or county shall prominently post the

electronic checking account transaction register at all times on

the municipality's or county's Internet website for viewing and

downloading by interested persons.

(d) A municipality or county shall share data from the

electronic checking account transaction register with any

interested person who requests the data.

(e) A municipality or county shall:

(1) update the electronic checking account

transaction register at least once each month, not later than the

30th day after the closing date of the most recent monthly statement

for the checking account; and

(2) maintain each transaction or listing in the

electronic checking account transaction register on the

municipality's or county's Internet website until the second

1 anniversary of the date of the transaction or listing.

2   Sec. 134.003. POSTING OF MUNICIPAL AND COUNTY FUND

3 BALANCES. (a) A municipality or county shall post on the

4 municipality's or county's Internet website a statement of the

5 municipality's or county's obligated and unobligated fund balances.

6   (b) A municipality or county shall:

7   (1) update the statement of fund balances at least

8 once each month; and

9   (2) maintain each statement of fund balances on the

10 municipality's or county's Internet website until the second

11 anniversary of the date of the statement.

12   SECTION 3. This Act takes effect immediately if it receives

13 a vote of two-thirds of all the members elected to each house, as

14 provided by Section 39, Article III, Texas Constitution. If this

15 Act does not receive the vote necessary for immediate effect, this

16 Act takes effect September 1, 2009.