

By: Shapleigh

S.B. No. 251

A BILL TO BE ENTITLED

AN ACT

relating to the posting of certain business tax incentives on Internet websites maintained by certain political subdivisions.

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

SECTION 1. Chapter 140, Local Government Code, is amended by adding Section 140.008 to read as follows:

Sec. 140.008. INTERNET POSTING OF CERTAIN TAX INCENTIVES REQUIRED. (a) This section applies only to a county or municipality with a population of 250,000 or more.

(b) A county or municipality that maintains an Internet website shall post the following information on the website:

(1) any current local sales and use tax incentive offered by the county or municipality to a business, including exemptions from and rebates of those taxes; and

(2) any proposed local sales and use tax incentive to be offered by the county or municipality to a business, including exemptions from and rebates of those taxes.

(c) When a tax incentive described by Subsection (b)(2) is on the agenda or otherwise up for consideration at a meeting of the governing body of the county or municipality, the county or municipality shall post the agenda on any Internet website the county or municipality maintains.

(d) The county or municipality shall:

(1) post the information described by Subsection (b)

1 as soon as practicable; and

2 (2) periodically update that information to maintain
3 accuracy.

4 SECTION 2. (a) The change in law made by Section 140.008,
5 Local Government Code, as added by this Act, applies only to a local
6 sales and use tax incentive offered or proposed to be offered on or
7 after September 1, 2009.

8 (b) A county or municipality shall begin posting the
9 information required by Section 140.008, Local Government Code, not
10 later than January 1, 2010.

11 SECTION 3. This Act takes effect September 1, 2009.