

By: Shapleigh

S.B. No. 2538

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the inclusion of certain financial information,
3 including certain school district information, in an online
4 database maintained by the comptroller.

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

6 SECTION 1. Section 401.042, Government Code, is amended by
7 adding Subsection (c) to read as follows:

8 (c) The governor shall forward the appropriations requests
9 to the comptroller for inclusion in the database maintained under
10 Section 403.024.

11 SECTION 2. The heading to Section 403.024, Government Code,
12 is amended to read as follows:

13 Sec. 403.024. SEARCHABLE ONLINE FINANCE [~~STATE~~
14 ~~EXPENDITURE~~] DATABASE.

15 SECTION 3. Sections 403.024(b) and (c), Government Code,
16 are amended to read as follows:

17 (b) The comptroller shall establish and post on the Internet
18 a database of state financial information, including both revenue
19 and expenditures such as [~~including~~] contracts and grants, that is
20 electronically searchable by the public except as provided by
21 Subsection (d). The database must include:

22 (1) the amount, date, payor, and payee of
23 expenditures; [~~and~~]

24 (2) the amount of revenue collected by the

1 comptroller, including taxes, fees, and assessments, categorized
2 according to the amount of revenue collected from each type of
3 revenue source;

4 (3) a listing of state expenditures by:

5 (A) object of expense with links to the warrant
6 or check register level; ~~and~~

7 (B) to the extent maintained by state agency
8 accounting systems in a reportable format, class and item levels;
9 and

10 (C) state agency by month;

11 (4) legislative appropriations requests for each
12 state agency;

13 (5) campaign contribution information provided to the
14 Texas Ethics Commission under Section 2155.003(e); and

15 (6) for a procurement contract with a value of
16 \$100,000 or more, the state agency that awarded the contract, the
17 vendor to whom the contract was awarded, and a description of the
18 goods or services to be procured under the contract.

19 (c) To the extent possible, the comptroller shall present
20 information in the database established under this section in a
21 manner that is searchable and intuitive to users. The comptroller
22 shall enhance and organize the presentation of the information
23 through the use of graphical representations, such as pie charts,
24 as the comptroller considers appropriate. At a minimum, the
25 database must:

26 (1) allow users to:

27 (A) [~~(1)~~] search and aggregate state funding by

1 any element of the information;

2 (B) [~~(2)~~] ascertain through a single search the
3 total amount of state funding awarded to a person by a state agency;
4 ~~[and]~~

5 (C) [~~(3)~~] download information yielded by a
6 search of the database; and

7 (D) post comments on a related web page on the
8 website on which the database is posted; and

9 (2) include a pie chart indicating whether state
10 agency expenditures are decreasing or increasing over time.

11 SECTION 4. Subchapter B, Chapter 403, Government Code, is
12 amended by adding Section 403.0245 to read as follows:

13 Sec. 403.0245. ADDITIONAL SCHOOL DISTRICT INFORMATION
14 INCLUDED IN DATABASE. (a) In the database established and
15 maintained under Section 403.024, the comptroller shall include:

16 (1) a copy of each report of political contributions
17 and expenditures filed with a school district under Chapter 254,
18 Election Code, by:

19 (A) a candidate for the district board of
20 trustees;

21 (B) a member of the district board of trustees;
22 or

23 (C) a political committee that supports or
24 opposes a candidate described by Paragraph (A) or assists an
25 officeholder described by Paragraph (B); and

26 (2) an electronic checking account transaction
27 register for each school district under Section 44.0031, Education

1 Code.

2 (b) A school district shall provide copies of the reports
3 described by Subsection (a)(1) to the comptroller.

4 SECTION 5. Subchapter A, Chapter 44, Education Code, is
5 amended by adding Section 44.0031 to read as follows:

6 Sec. 44.0031. ELECTRONIC CHECKING ACCOUNT TRANSACTION
7 REGISTER. (a) A school district shall maintain the transaction
8 register for the district's checking account in a searchable
9 electronic spreadsheet format, such as a portable document format
10 (PDF) or similar file type, in which the transaction register is
11 readily available for purposes of Subsections (d), (e), and (f).
12 Except as provided by Subsection (b) or (c), the electronic
13 checking account transaction register must include for each check
14 written from a district checking account:

- 15 (1) the transaction amount;
- 16 (2) the check number;
- 17 (3) the name of the payee;
- 18 (4) a detailed statement of the purpose of the
19 expenditure for which the check was written;
- 20 (5) if applicable, a detailed explanation of any legal
21 fees for which the check was written; and
- 22 (6) the function code assigned to the expenditure for
23 the purpose of meeting state reporting requirements.

24 (a-1) Notwithstanding Subsection (a), beginning September
25 1, 2009, a school district's electronic checking account
26 transaction register must contain the information required by
27 Subsections (a)(1) through (3) for each check dated on or after

1 August 1, 2009. Notwithstanding Subsection (a), beginning
2 September 1, 2010, a district's electronic checking account
3 transaction register must contain the information required by
4 Subsections (a)(1) through (5) for each check dated on or after
5 August 1, 2010. Beginning September 1, 2011, a district's
6 electronic checking account transaction register must contain the
7 information required by Subsections (a)(1) through (6) for each
8 check dated on or after August 1, 2011. This subsection expires
9 October 1, 2011.

10 (b) A school district may not include in the district's
11 electronic checking account transaction register a check issued to
12 a district employee in payment of:

- 13 (1) salary, wages, or an employment stipend; or
14 (2) a workers' compensation income benefit, medical
15 benefit, death benefit, or burial benefit that is issued by a school
16 district operating as a self-insurer under Chapter 504, Labor Code.

17 (c) This section does not apply to a checking account
18 maintained by a school district or school campus solely for a
19 student activity fund.

20 (d) A school district shall prominently post the electronic
21 checking account transaction register at all times on the
22 district's Internet website for viewing and downloading by
23 interested persons.

24 (e) A school district shall post on the district's Internet
25 website, with the checking account transaction register, an
26 explanation of each function code that, as determined by the State
27 Board of Education, relates to a direct instructional expenditure.

1 (e-1) Subsection (e) applies beginning September 1, 2011.
2 This subsection expires October 1, 2011.

3 (f) A school district shall share data from the electronic
4 checking account transaction register with the comptroller for
5 inclusion in the database maintained under Section 403.024,
6 Government Code.

7 (g) A school district shall:

8 (1) update the electronic checking account
9 transaction register at least once each month, not later than the
10 30th day after the closing date of the most recent monthly statement
11 for the checking account; and

12 (2) maintain each transaction or listing in the
13 electronic checking account transaction register on the district's
14 Internet website until the second anniversary of the date of the
15 transaction or listing.

16 SECTION 6. Not later than October 1, 2009, the comptroller
17 of public accounts shall include in the database the information
18 required by Section 403.024, Government Code, as amended by this
19 Act, and Section 403.0245, Government Code, as added by this Act.

20 SECTION 7. This Act takes effect immediately if it receives
21 a vote of two-thirds of all the members elected to each house, as
22 provided by Section 39, Article III, Texas Constitution. If this
23 Act does not receive the vote necessary for immediate effect, this
24 Act takes effect September 1, 2009.