

BILL ANALYSIS

S.B. 843
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Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that while Texas has made strides to improve public access to state and local government financial and tax information through the Internet, there is no single state agency that is required to aggregate the financial information from various local governments and assist in providing best practices. S.B. 843 seeks to enhance public access to boundary, financial, and tax rate information of certain political subdivisions.

RULEMAKING AUTHORITY

It is the committee's opinion that rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 2 of this bill.

ANALYSIS

S.B. 843 amends the Government Code to require the comptroller of public accounts, not later than December 31, 2015, to create and make accessible on the Internet a database, to be known as the Political Subdivision Public Information Warehouse, that contains information regarding all active political subdivisions of Texas that are authorized by the state by a general or special law to impose a property or sales and use tax or to issue bonds, notes, or other obligations. The bill requires the warehouse database, regarding the applicable political subdivisions, to include the name of the political subdivision; the rate of any sales and use tax the political subdivision imposes; the table of property tax rates for the most recent tax year as required by provisions governing the posting of property tax rates on a county's website in the prescribed form; the total amount of the political subdivision's debt, including principal and interest, and the year in which that debt would be paid in accordance with the current applicable terms; the political subdivision's Internet website address or, if the political subdivision does not operate an Internet website, contact information to enable a member of the public to obtain information from the political subdivision; and the Internet website address for the appraisal district in each county in which the political subdivision has territory.

S.B. 843 authorizes the warehouse database, regarding the applicable political subdivisions, to include the following information, or a link to the information, that is provided through a website maintained by the political subdivision: information describing the political subdivision's boundaries, the political subdivision's budget for its current fiscal year, each current check registry published by the political subdivision's governing body, and any other current financial audit or annual report published by the political subdivision's governing body. The bill authorizes the comptroller to consult with the appropriate officer of, or other person representing, each applicable political subdivision to obtain the information necessary to operate and update the warehouse database. The bill requires the governing body of a political subdivision that publishes its check registry on its website to provide to the comptroller the Internet address of the page on which that registry can be accessed for purposes of providing each current check registry published by the governing body.

S.B. 843 authorizes the comptroller, to the extent information required in the warehouse database

is otherwise collected or maintained by a state agency or political subdivision, to request that information and updates to it as necessary for inclusion in the warehouse database and requires the state agency or political subdivision to provide that information. The bill requires the comptroller to update information in the warehouse database regarding the rates of taxes imposed by each applicable political subdivision at least annually. The bill requires the comptroller, to the extent possible, to present information in the warehouse database in a manner that is searchable and intuitive to users and authorizes the comptroller to enhance and organize the presentation of the information through the use of graphical representations as the comptroller considers appropriate. The bill prohibits the comptroller from charging a fee to the public to access the warehouse database and authorizes the comptroller to establish procedures and adopt rules to implement the warehouse database.

S.B. 843 amends the Local Government Code to require each political subdivision, except a school district, that has authority to issue general obligation bonds and each special purpose district or other political subdivision that has authority to impose a sales tax to transmit records and other information specified by the bill to the comptroller annually for purposes of providing the comptroller with information to operate and update the Political Subdivision Public Information Warehouse. The bill requires the political subdivision to transmit the information in a form and the manner prescribed by the comptroller.

S.B. 843 requires an applicable political subdivision, other than a county or municipality, to transmit to the comptroller each information form, map, and plat, any amendment thereto, and each statement regarding the annexation or consolidation of the political subdivision. The bill adds a temporary provision, set to expire January 1, 2015, to require a political subdivision that is active on September 1, 2013, to transmit the required information to the comptroller not later than September 1, 2014. The bill requires a political subdivision created on or after September 1, 2013, to transmit the required information to the comptroller on or before the later of September 1, 2014, or six months after the political subdivision's creation date. The bill requires a political subdivision, if after transferring the information to the comptroller the political subdivision's boundaries change or the political subdivision dissolves, to transmit to the comptroller as provided by the bill and as applicable each information form, map, and plat, any amendment thereto, and each statement regarding the dissolution, annexation, or consolidation of the district not later than six months after the date the change in boundaries or dissolution occurs.

S.B. 843 requires an applicable political subdivision to transmit to the comptroller its most recently adopted annual budget and more recent annual financial report. The bill requires a political subdivision to transmit to the comptroller as provided the address of the website maintained by the political subdivision, if any.

S.B. 843 amends the Education Code to require the Texas Education Agency (TEA) to transmit annually in the form prescribed by the comptroller an electronic copy of each school district's adopted budget and any school district financial reports filed with and reviewed by TEA for purposes of providing the comptroller with information to operate and update the Political Subdivision Public Information Warehouse.

EFFECTIVE DATE

September 1, 2013.