

By: Pitts

H.B. No. 3855

A BILL TO BE ENTITLED

AN ACT

relating to fiscal matters.

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

ARTICLE 1. FOUNDATION SCHOOL FUND SCHEDULE OF PAYMENTS

SECTION 1.01. Section 42.259, Education Code, is amended by amending Subsections (c), (d), and (f) and adding Subsections (c-1) and (d-1) to read as follows:

(c) Payments from the foundation school fund to each category 2 school district shall be made as follows:

(1) 22 percent of the yearly entitlement of the district shall be paid in an installment to be made on or before the 25th day of September of a fiscal year;

(2) 18 percent of the yearly entitlement of the district shall be paid in an installment to be made on or before the 25th day of October;

(3) 9.5 percent of the yearly entitlement of the district shall be paid in an installment to be made on or before the 25th day of November;

(4) 7.5 percent of the yearly entitlement of the district shall be paid in an installment to be made on or before the 25th day of April;

(5) five percent of the yearly entitlement of the district shall be paid in an installment to be made on or before the 25th day of May;

1 (6) 10 percent of the yearly entitlement of the
2 district shall be paid in an installment to be made on or before the
3 25th day of June;

4 (7) 13 percent of the yearly entitlement of the
5 district shall be paid in an installment to be made on or before the
6 25th day of July; and

7 (8) 15 percent of the yearly entitlement of the
8 district shall be paid in an installment to be made on or before the
9 25th day of August [~~after the 5th day of September and not later~~
10 ~~than the 10th day of September of the calendar year following the~~
11 ~~calendar year of the payment made under Subdivision (1)~~].

12 (c-1) Notwithstanding Subsection (c)(8), for the state
13 fiscal year ending August 31, 2013, the installment described by
14 that subdivision shall be paid on or before the 30th day of August,
15 2013. This subsection expires August 31, 2013.

16 (d) Payments from the foundation school fund to each
17 category 3 school district shall be made as follows:

18 (1) 45 percent of the yearly entitlement of the
19 district shall be paid in an installment to be made on or before the
20 25th day of September of a fiscal year;

21 (2) 35 percent of the yearly entitlement of the
22 district shall be paid in an installment to be made on or before the
23 25th day of October; and

24 (3) 20 percent of the yearly entitlement of the
25 district shall be paid in an installment to be made on or before the
26 25th day of August [~~after the 5th day of September and not later~~
27 ~~than the 10th day of September of the calendar year following the~~

~~calendar year of the payment made under Subdivision (1)].~~

(d-1) Notwithstanding Subsection (d)(3), for the state fiscal year ending August 31, 2013, the installment described by that subdivision shall be paid on or before the 30th day of August, 2013. This subsection expires August 31, 2013.

(f) Previously ~~[Except as provided by Subsection (c)(8) or (d)(3), any previously]~~ unpaid additional funds from prior fiscal years owed to a district shall be paid to the district together with the September payment of the current fiscal year entitlement.

SECTION 1.02. The changes made by this article to Section 42.259, Education Code, apply only to a payment from the foundation school fund that is made on or after the effective date of this article. A payment to a school district from the foundation school fund that is made before that date is governed by Section 42.259, Education Code, as it existed before amendment by this article, and the former law is continued in effect for that purpose.

SECTION 1.03. This article takes effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for this article to have immediate effect, this article takes effect on the 91st day after the last day of the legislative session.

ARTICLE 2. REMITTANCE DATES OF CERTAIN TAXES AND FEES AND
ALLOCATION DATES OF CERTAIN STATE MONEY

SECTION 2.01. The following provisions of the Alcoholic Beverage Code are repealed:

(1) Sections 34.04(c), (d), and (e);

- (2) Sections 48.04(c), (d), and (e);
- (3) Sections 201.07(b), (c), and (d);
- (4) Sections 201.43(c), (d), and (e); and
- (5) Sections 203.03(c), (d), and (e).

SECTION 2.02. Section 466.355(c), Government Code, is repealed.

SECTION 2.03. The following provisions of the Tax Code are repealed:

- (1) Sections 151.401(c), (d), and (e);
- (2) Section 151.402(b);
- (3) Sections 162.113(a-1), (a-2), (a-3), and (a-4);
- (4) Sections 162.214(a-1), (a-2), (a-3), and (a-4);
- (5) Section 162.503(b);
- (6) Section 162.504(b); and
- (7) Sections 183.023(c), (d), and (e).

SECTION 2.04. (a) This article takes effect immediately if this Act receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. Except as provided by Subsection (b) of this section, if this Act does not receive the vote necessary for this article to have immediate effect, this article has no effect.

(b) If this Act does not receive the vote necessary for this article to have immediate effect, Section 2.02 of this article takes effect September 1, 2013.

ARTICLE 3. REMITTANCE AND DEPOSIT OF CERTAIN STATE MONEY

SECTION 3.01. Sections 501.138(b-2) and (b-3), Transportation Code, are repealed.

ARTICLE 4. WATER CONSERVATION AND MANAGEMENT

SECTION 4.01. Section 10.011, Water Code, is amended to read as follows:

Sec. 10.011. REPORT. Not later than December 1 of each even-numbered year, the council shall submit to the governor, lieutenant governor, and speaker of the house of representatives a report on progress made in water conservation in this state. The report must include:

(1) specific statutory, budgetary, and policy recommendations to improve water conservation and management; and

(2) the anticipated fiscal effects on the state and local governmental entities of the recommendations described by Subdivision (1).

ARTICLE 5. FISCAL TRANSPARENCY AND ACCOUNTABILITY OF CERTAIN ENTITIES RESPONSIBLE FOR PUBLIC MONEY

SECTION 5.01. Subchapter C, Chapter 61, Education Code, is amended by adding Section 61.0621 to read as follows:

Sec. 61.0621. JUNIOR COLLEGE DISTRICT CONSTRUCTION COST REPORTING. (a) The board shall require each junior college district to report building construction costs and related information to the board for the purpose of determining:

(1) the average cost per square foot, adjusted for inflation for the region of the state in which the project is located; and

(2) the average cost per student for each junior college district.

(b) The board, in consultation with the governing boards of

1 the state's junior college districts, shall prescribe the form,
2 manner, and times of reports required under this section.

3 (c) The board shall compile the information reported under
4 Subsection (a) for all junior college districts and periodically
5 report its findings to the districts. The board and each junior
6 college district shall post the board's findings on each respective
7 entity's Internet website.

8 (d) The board shall adopt rules for the administration of
9 this section.

10 (e) In administering this section, the board shall attempt
11 to avoid duplicating other reporting requirements applicable to
12 junior college districts.

13 SECTION 5.02. Chapter 140, Local Government Code, is
14 amended by adding Section 140.008 to read as follows:

15 Sec. 140.008. ANNUAL FINANCIAL REPORT; DEBT INFORMATION.

16 (a) In this section:

17 (1) "Debt obligation" means an issued public security,
18 as defined by Section 1201.002, Government Code.

19 (2) "Political subdivision" means a county,
20 municipality, school district, junior college district, other
21 special district, or other subdivision of state government.

22 (b) A political subdivision shall prepare an annual
23 financial report that includes:

24 (1) financial information for each fund subject to the
25 authority of the governing body of the political subdivision during
26 the fiscal year, including:

27 (A) the total receipts of the fund, itemized by

source of revenue, including taxes, assessments, service charges,
grants of state money, gifts, or other general sources from which
funds are derived;

(B) the total disbursements of the fund, itemized
by the nature of the expenditure;

(C) the balance in the fund as of the last day of
the fiscal year; and

(D) any other information required by law to be
included by the political subdivision in an annual financial report
or comparable annual financial statement, exhibit, or report; and

(2) then-current debt obligation information for the
political subdivision that must state:

(A) as a total amount and as a per capita amount:

(i) the amount of all authorized debt
obligations;

(ii) the principal of all outstanding debt
obligations;

(iii) the principal of each outstanding
debt obligation;

(iv) the combined principal and interest
required to pay all outstanding debt obligations on time and in
full; and

(v) the combined principal and interest
required to pay each outstanding debt obligation on time and in
full; and

(B) for each debt obligation:

(i) the issued and unissued amount;

1 (ii) the spent and unspent amount;
2 (iii) the maturity date; and
3 (iv) the stated purpose for which the debt
4 obligation was authorized.

5 (c) The governing body of a political subdivision shall take
6 action to ensure that:

7 (1) the political subdivision's annual financial
8 report is made available for inspection by any person and is posted
9 continuously on the political subdivision's Internet website; and

10 (2) the contact information for the main office of the
11 political subdivision is continuously posted on the website,
12 including the physical address, the mailing address, the main
13 telephone number, and an e-mail address.

14 (d) A political subdivision shall maintain an Internet
15 website to comply with this section.

16 SECTION 5.03. Section 140.008, Local Government Code, as
17 added by this article, applies only to an annual financial report
18 for a fiscal year ending on or after the effective date of this
19 article. An annual financial report for a fiscal year ending before
20 the effective date of this article is governed by the law in effect
21 when the fiscal year ended, and the former law is continued in
22 effect for that purpose.

23 SECTION 5.04. This article takes effect September, 1, 2013.

24 ARTICLE 6. EFFECTIVE DATE

25 SECTION 6.01. Except as otherwise provided by this Act:

26 (1) this Act takes effect immediately if it receives a
27 vote of two-thirds of all the members elected to each house, as

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1 provided by Section 39, Article III, Texas Constitution; and
2 (2) if this Act does not receive the vote necessary for
3 immediate effect, this Act takes effect September 1, 2013.