

1-1 By: Williams, Hinojosa S.B. No. 14  
 1-2 (In the Senate - Filed February 7, 2013; February 13, 2013,  
 1-3 read first time and referred to Committee on Finance; May 8, 2013,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 10, Nays 3, 1 present not voting;  
 1-6 May 8, 2013, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13		X		
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20			X	
1-21				X
1-22		X		
1-23		X		

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 14 By: Williams

1-25 A BILL TO BE ENTITLED  
 1-26 AN ACT

1-27 relating to the fiscal transparency and accountability of certain  
 1-28 entities responsible for public money.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Chapter 46, Education Code, is amended by adding  
 1-31 Subchapter D to read as follows:

1-32 SUBCHAPTER D. PUBLIC INFORMATION REGARDING FACILITIES

1-33 Sec. 46.101. AVAILABILITY OF INFORMATION REGARDING  
 1-34 FACILITIES. (a) For the purpose of providing information to the  
 1-35 public regarding district or school facilities usage and taxpayer  
 1-36 value, a school district or open-enrollment charter school shall:

1-37 (1) report data elements specified by commissioner  
 1-38 rule to the agency through the Texas Student Data System (TSDS) or a  
 1-39 successor data management system maintained by the agency; and

1-40 (2) provide a direct link on the district's or school's  
 1-41 Internet website to the Texas Student Data System (TSDS) or a  
 1-42 successor data management system maintained by the agency through  
 1-43 which the facilities information relevant to the specific district  
 1-44 or school may be readily accessed.

1-45 (b) The commissioner shall adopt rules necessary to  
 1-46 implement this section, including rules ensuring that the Texas  
 1-47 Student Data System (TSDS) or a successor data management system  
 1-48 maintained by the agency includes appropriate data elements  
 1-49 regarding school facilities usage and taxpayer value.

1-50 (c) The commissioner shall adopt rules for purposes of  
 1-51 Subsection (b) based on the recommendations of the Taxpayer Value  
 1-52 and School Facilities Usage Advisory Committee established under  
 1-53 Section 46.102. This subsection expires September 1, 2017.

1-54 Sec. 46.102. TAXPAYER VALUE AND SCHOOL FACILITIES USAGE  
 1-55 ADVISORY COMMITTEE. (a) The Taxpayer Value and School Facilities  
 1-56 Usage Advisory Committee is established to serve the function  
 1-57 specified by this section.

1-58 (b) The committee consists of:

1-59 (1) the commissioner and the comptroller, who serve as  
 1-60 co-chairs of the committee; and

2-1                   (2) the following persons, appointed jointly by the  
 2-2 commissioner and comptroller from lists of persons recommended by  
 2-3 the lieutenant governor and speaker of the house of  
 2-4 representatives:

2-5                   (A) a current school board member;

2-6                   (B) a current school district administrator;

2-7                   (C) a current public school teacher;

2-8                   (D) a parent of a student currently enrolled in a  
 2-9 public school;

2-10                   (E) a representative of the school construction  
 2-11 industry, who may be an engineer, architect, or contractor;

2-12                   (F) a representative of the construction  
 2-13 industry who does not work on school construction, who may be an  
 2-14 engineer, architect, or contractor; and

2-15                   (G) a member of the public.

2-16                   (c) The lieutenant governor and speaker of the house of  
 2-17 representatives shall submit to the commissioner and comptroller  
 2-18 lists of persons recommended for appointment to the committee not  
 2-19 later than October 15, 2013. The lists must include recommended  
 2-20 persons for each position described in Subsections (b)(2)(A)-(G).  
 2-21 The commissioner and comptroller shall make the appointments  
 2-22 required by Subsection (b) not later than December 1, 2013.

2-23                   (d) The committee shall meet to develop recommendations  
 2-24 regarding the data that should be considered in evaluating a school  
 2-25 district's or open-enrollment charter school's facility usage and  
 2-26 taxpayer value with regard to school facility construction and  
 2-27 renovation. The committee shall hold its initial meeting as soon as  
 2-28 possible after the committee members are selected, but not later  
 2-29 than January 15, 2014.

2-30                   (e) Not later than December 31, 2014, the committee shall  
 2-31 develop its final recommendations and submit a report to the  
 2-32 governor, lieutenant governor, and speaker of the house of  
 2-33 representatives. The committee shall also make the report  
 2-34 available electronically to members of the legislature.

2-35                   (f) Based on the recommendations developed by the  
 2-36 committee, the commissioner shall:

2-37                   (1) ensure that the Texas Student Data System (TSDS)  
 2-38 or a successor data management system maintained by the agency  
 2-39 includes appropriate data elements regarding school facilities;  
 2-40 and

2-41                   (2) adopt rules for purposes of Section 46.101.

2-42                   (g) A committee member is not entitled to reimbursement of  
 2-43 expenses or to compensation.

2-44                   (h) Chapter 2110, Government Code, does not apply to the  
 2-45 committee.

2-46                   (i) This section expires September 1, 2017.

2-47                   SECTION 2. Section 51.005, Education Code, is amended to  
 2-48 read as follows:

2-49                   Sec. 51.005. ANNUAL FINANCIAL REPORT [REPORTS]. (a) Each  
 2-50 institution of higher education shall:

2-51                   (1) prepare a complete annual financial report as  
 2-52 prescribed by Section 2101.011, Government Code; and

2-53                   (2) take action to ensure that the institution's most  
 2-54 recent annual financial report is posted continuously on the  
 2-55 institution's Internet website.

2-56                   (b) Not later than November 30 of each year, each  
 2-57 institution of higher education shall take action to ensure that a  
 2-58 report showing the amount and a description of the institution's  
 2-59 outstanding debt on the last day of the preceding state fiscal year  
 2-60 is posted on the institution's Internet website. For a university  
 2-61 system, the report must show the aggregate outstanding debt for the  
 2-62 system and, to the extent that the debt is attributable to a  
 2-63 specific institution, the outstanding debt for each system  
 2-64 institution. In this subsection, "university system" has the  
 2-65 meaning assigned by Section 61.003.

2-66                   (c) Each institution of higher education shall maintain or  
 2-67 cause to be maintained an Internet website to comply with this  
 2-68 section.

2-69                   SECTION 3. Subchapter C, Chapter 61, Education Code, is

3-1 amended by adding Section 61.0621 to read as follows:  
3-2 Sec. 61.0621. JUNIOR COLLEGE DISTRICT CONSTRUCTION COST  
3-3 REPORTING. (a) The board shall require each junior college  
3-4 district to report building construction costs and related  
3-5 information to the board for the purpose of determining:  
3-6 (1) the average cost per square foot, adjusted for  
3-7 inflation for the region of the state in which the project is  
3-8 located; and  
3-9 (2) the average cost per full-time equivalent student  
3-10 for each junior college district.  
3-11 (b) The board, in consultation with the governing boards of  
3-12 the state's junior college districts, shall prescribe the form,  
3-13 manner, and times of reports required under this section.  
3-14 (c) The board shall compile the information reported under  
3-15 Subsection (a) for all junior college districts and periodically  
3-16 report its findings to the districts. The board and each junior  
3-17 college district shall take action to ensure that the board's  
3-18 findings are posted on each respective entity's Internet website.  
3-19 (d) The board shall adopt rules for the administration of  
3-20 this section.  
3-21 (e) In administering this section, the board shall attempt  
3-22 to avoid duplicating other reporting requirements applicable to  
3-23 junior college districts.  
3-24 (f) Each junior college district shall maintain or cause to  
3-25 be maintained an Internet website to comply with this section.  
3-26 SECTION 4. Subchapter B, Chapter 403, Government Code, is  
3-27 amended by adding Section 403.0117 to read as follows:  
3-28 Sec. 403.0117. LOCAL TAX RATES PUBLISHED ON INTERNET.  
3-29 (a) The comptroller shall publish on the comptroller's Internet  
3-30 website, listed by county:  
3-31 (1) the name of each political subdivision that  
3-32 imposes a sales and use tax and the sales and use tax rate for the  
3-33 political subdivision; and  
3-34 (2) the tax rate information reported to the  
3-35 comptroller by each county assessor-collector under Section  
3-36 26.16(e), Tax Code.  
3-37 (b) The comptroller shall update the information described  
3-38 by Subsection (a) at least annually.  
3-39 SECTION 5. Section 1202.008, Government Code, is amended to  
3-40 read as follows:  
3-41 Sec. 1202.008. COLLECTION AND REPORT OF INFORMATION ON  
3-42 LOCAL [PUBLIC] SECURITIES [OF POLITICAL SUBDIVISIONS]. (a) In  
3-43 this section, "local security" has the meaning assigned by Section  
3-44 1231.001.  
3-45 (b) In reviewing local [public] securities under this  
3-46 chapter, the attorney general shall [may] collect, in the form  
3-47 required by the Bond Review Board, information on each local  
3-48 security [public securities issued by a municipal corporation or  
3-49 political subdivision of this state].  
3-50 (c) [(b)] The information must include:  
3-51 (1) the terms of each local security [the public  
3-52 securities];  
3-53 (2) the debt service payable on each local security  
3-54 [the public securities]; and  
3-55 (3) other information required by the Bond Review  
3-56 Board.  
3-57 (d) [(e)] The attorney general shall send the information  
3-58 regarding each local security to the Bond Review Board not later  
3-59 than the fifth day before the date the attorney general approves the  
3-60 local security under Section 1202.003 [for inclusion in the board's  
3-61 report of debt statistics under Section 1231.062].  
3-62 (e) If an issuer has not provided the information required  
3-63 by Subsection (c), the bond finance office at the Bond Review Board  
3-64 shall notify the person listed as the contact for the issuer. The  
3-65 notice must be in writing, describe the information that must be  
3-66 submitted to the bond finance office, and inform the issuer that the  
3-67 issuer will be placed on the noncompliance list if the information  
3-68 is not provided as required by this subsection. An issuer must  
3-69 provide the information described in the notice to the bond finance

4-1 office not later than the 90th day after the date the issuer  
4-2 receives the notice. The bond finance office and the attorney  
4-3 general shall maintain a noncompliance list of issuers that do not  
4-4 provide the information in the manner provided by this subsection.

4-5 (f) The attorney general may not approve a local security  
4-6 under Section 1202.003 submitted by an issuer that is included on  
4-7 the noncompliance list described by Subsection (e) until the  
4-8 attorney general receives written notification from the bond  
4-9 finance office at the Bond Review Board that the office:

4-10 (1) has received the information required by  
4-11 Subsection (c); or

4-12 (2) has agreed to a later date for the submission of  
4-13 the information.

4-14 SECTION 6. The heading to Subtitle B, Title 9, Government  
4-15 Code, is amended to read as follows:

4-16 SUBTITLE B. PROVISIONS APPLICABLE TO PUBLIC SECURITIES [~~ISSUED BY~~  
4-17 ~~STATE GOVERNMENT~~]

4-18 SECTION 7. Section 1231.001, Government Code, is amended by  
4-19 adding Subdivision (4) to read as follows:

4-20 (4) "Local security" means a public security as  
4-21 defined by Section 1201.002, other than a state security.

4-22 SECTION 8. Subchapter B, Chapter 1231, Government Code, is  
4-23 amended by adding Section 1231.024 to read as follows:

4-24 Sec. 1231.024. CONTRACTS TO COLLECT INFORMATION. The board  
4-25 may enter into one or more contracts to procure services to collect  
4-26 and maintain information regarding the indebtedness of state  
4-27 agencies and local governments.

4-28 SECTION 9. Subsection (b), Section 1231.062, Government  
4-29 Code, is amended to read as follows:

4-30 (b) A report must include:

4-31 (1) total debt service as a percentage of total  
4-32 expenditures;

4-33 (2) ad valorem tax-supported debt [~~service as a~~  
4-34 ~~percentage of general revenue expenditure~~];

4-35 (3) [~~per capita~~] total revenue obligations [~~debt~~];

4-36 (4) ad valorem [~~per capita tax-supported debt~~];

4-37 [~~(5) total debt and tax-supported debt as a percentage~~  
4-38 ~~of personal income~~;

4-39 [~~(6) total personal income per capita~~;

4-40 [~~(7) total debt per capita as a percentage of total~~  
4-41 ~~personal income per capita~~;

4-42 [~~(8) total debt and~~] tax-supported debt as a  
4-43 percentage of real property valuations;

4-44 (5) [~~(9) total debt and tax-supported debt as a~~  
4-45 ~~percentage of annual revenues and expenditures~~;

4-46 [~~(10)~~] principal scheduled [~~required~~] to be repaid in  
4-47 five years and [~~principal required to be repaid~~] in 10 years;

4-48 (6) [~~(11) growth rates of total debt per capita and~~  
4-49 ~~total debt per dollar of personal income~~;

4-50 [~~(12)~~] recent issuances [~~trends in the issuance~~] of  
4-51 short-term notes;

4-52 (7) [~~(13)~~] recent trends in issuance costs;

4-53 (8) [~~(14)~~] savings from recent refundings;

4-54 (9) debt outstanding [~~(15) recent trends in~~  
4-55 ~~capitalized interest use~~;

4-56 [~~(16) debt service coverage ratios, if applicable~~];

4-57 and

4-58 (10) [~~(17)~~] other information the board considers  
4-59 relevant.

4-60 SECTION 10. The heading to Section 1231.102, Government  
4-61 Code, is amended to read as follows:

4-62 Sec. 1231.102. STATE SECURITIES ANNUAL REPORT.

4-63 SECTION 11. Subchapter F, Chapter 1231, Government Code, is  
4-64 amended by adding Sections 1231.104 and 1231.105 to read as  
4-65 follows:

4-66 Sec. 1231.104. LOCAL SECURITIES ANNUAL REPORT. Not later  
4-67 than the 180th day after the last day of each state fiscal year, the  
4-68 bond finance office shall publish a report listing:

4-69 (1) the amount of local securities outstanding;

5-1 (2) applicable repayment schedules; and  
5-2 (3) other information the office considers relevant.

5-3 Sec. 1231.105. ONLINE ANNUAL LOCAL DEBT STATISTICS REPORT.  
5-4 Not later than the 150th day after the last day of each state fiscal  
5-5 year, the bond finance office shall publish on the office's  
5-6 Internet website a report that includes the statistical information  
5-7 listed in Section 1231.062(b) for all local securities for the  
5-8 preceding fiscal year.

5-9 SECTION 12. Chapter 1251, Government Code, is amended by  
5-10 designating Sections 1251.001, 1251.002, 1251.003, 1251.004,  
5-11 1251.005, and 1251.006 as Subchapter A and adding a heading to  
5-12 Subchapter A to read as follows:

5-13 SUBCHAPTER A. COUNTIES AND MUNICIPALITIES

5-14 SECTION 13. Chapter 1251, Government Code, is amended by  
5-15 adding Subchapter B to read as follows:

5-16 SUBCHAPTER B. BOND MATTERS AFFECTING MORE THAN ONE TYPE OF  
5-17 POLITICAL SUBDIVISION

5-18 Sec. 1251.051. DEFINITIONS. In this subchapter:

5-19 (1) "Debt obligation" means an issued public security,  
5-20 as defined by Section 1201.002, secured by property taxes.

5-21 (2) "Political subdivision" means a county,  
5-22 municipality, school district, junior college district, other  
5-23 special district, or other subdivision of state government.

5-24 (3) "Secured self-supporting debt obligation" means a  
5-25 debt obligation secured by property taxes but payable from revenue  
5-26 from another source.

5-27 Sec. 1251.052. PUBLIC HEARING; VOTER INFORMATION DOCUMENT.

5-28 (a) Before a political subdivision may hold an election to  
5-29 authorize the issuance of bonds, the governing body of the  
5-30 political subdivision must conduct a public hearing at which  
5-31 persons interested in the issuance of the bonds are given the  
5-32 opportunity to be heard. The governing body must hold the hearing  
5-33 not earlier than the day the governing body adopts the election  
5-34 order or later than the first day before the date the period for  
5-35 early voting by personal appearance begins for the election, as  
5-36 determined under Section 85.001, Election Code.

5-37 (b) Not earlier than the 30th day or later than the 15th day  
5-38 before the date of the hearing, the political subdivision must  
5-39 provide the notice of the hearing and each voter information  
5-40 document described by Subsection (c):

5-41 (1) by:

5-42 (A) publication in at least one newspaper of  
5-43 general circulation in the county in which the political  
5-44 subdivision is wholly or primarily located;

5-45 (B) inclusion in the political subdivision's  
5-46 newsletter or circular mailed or delivered to each registered voter  
5-47 in the political subdivision; or

5-48 (C) mail or hand delivery to each registered  
5-49 voter in the political subdivision; and

5-50 (2) if the political subdivision has at least 250  
5-51 registered voters, by:

5-52 (A) posting the notice and each document on:

5-53 (i) the political subdivision's Internet  
5-54 website; or

5-55 (ii) a website as authorized by Section  
5-56 1251.054(b)(2); or

5-57 (B) electronically submitting the notice and  
5-58 each document as authorized by Section 1251.055(c)(2) or  
5-59 1251.056(c).

5-60 (c) The political subdivision must prepare a separate voter  
5-61 information document for each proposition to be discussed at the  
5-62 hearing. Each voter information document must distinctly state:

5-63 (1) the language that will appear on the ballot;

5-64 (2) the purpose for which the bonds are to be  
5-65 authorized;

5-66 (3) that taxes sufficient to pay the annual principal  
5-67 of and interest on the bonds may be imposed;

5-68 (4) the maximum rate of interest for the bonds to be  
5-69 authorized;

6-1                   (5) the maturity date of the bonds to be authorized or  
6-2 that the bonds may be issued to mature over a specified number of  
6-3 years not to exceed the maximum number of years authorized by law;  
6-4                   (6) the following information formatted as a table:  
6-5                   (A) the property tax debt rate expressed in  
6-6 dollars per \$100 valuation of all taxable property in the political  
6-7 subdivision, stated as:  
6-8                   (i) the existing rate;  
6-9                   (ii) the estimated rate if the bonds are  
6-10 authorized; and  
6-11                   (iii) the estimated increase in the rate if  
6-12 the bonds are authorized; and  
6-13                   (B) the amount expressed in dollars of the  
6-14 property tax debt levy of the political subdivision per residence  
6-15 with a taxable value of \$100,000, stated as:  
6-16                   (i) the existing levy;  
6-17                   (ii) the estimated levy if the bonds are  
6-18 authorized; and  
6-19                   (iii) the estimated increase in the levy if  
6-20 the bonds are authorized;  
6-21                   (7) the following information formatted as a second  
6-22 table and stated as a total amount and, if the political subdivision  
6-23 is a municipality, county, or school district, as a per capita  
6-24 amount:  
6-25                   (A) the principal of the bonds to be authorized;  
6-26                   (B) the estimated interest for the bonds to be  
6-27 authorized;  
6-28                   (C) the estimated combined principal and  
6-29 interest required to pay on time and in full the bonds to be  
6-30 authorized; and  
6-31                   (D) as of the date the political subdivision  
6-32 adopts the bond election order:  
6-33                   (i) the principal of all outstanding debt  
6-34 obligations of the political subdivision secured by and payable  
6-35 from property taxes;  
6-36                   (ii) the estimated remaining interest of  
6-37 all outstanding debt obligations of the political subdivision  
6-38 secured by and payable from property taxes; and  
6-39                   (iii) the estimated combined principal and  
6-40 interest required to pay on time and in full all outstanding debt  
6-41 obligations of the political subdivision secured by and payable  
6-42 from property taxes;  
6-43                   (8) the following information as of the date the  
6-44 political subdivision adopts the bond election order, formatted as  
6-45 a third table:  
6-46                   (A) the principal of all outstanding secured  
6-47 self-supporting debt obligations of the political subdivision;  
6-48                   (B) the estimated remaining interest of all  
6-49 outstanding secured self-supporting debt obligations of the  
6-50 political subdivision; and  
6-51                   (C) the estimated combined principal and  
6-52 interest required to pay on time and in full all outstanding secured  
6-53 self-supporting debt obligations of the political subdivision; and  
6-54                   (9) any other information that the political  
6-55 subdivision considers relevant or necessary to explain the values  
6-56 required by Subdivisions (4)-(8), including:  
6-57                   (A) an amount required by Subdivision (7) stated  
6-58 as a per capita amount if the political subdivision is not required  
6-59 to provide the amount under Subdivision (7);  
6-60                   (B) an explanation of the payment sources for the  
6-61 different types of debt; and  
6-62                   (C) a value for the following expressed as a good  
6-63 faith projection as of the last day of the maximum term of the bonds  
6-64 to be authorized:  
6-65                   (i) a per capita amount required by  
6-66 Subdivision (7);  
6-67                   (ii) an estimated rate required by  
6-68 Subdivision (6)(A)(ii); and  
6-69                   (iii) an estimated levy required by

7-1 Subdivision (6)(B)(ii).

7-2 (d) Each voter information document required by Subsection  
7-3 (c) must be printed:

7-4 (1) on not more than two pages that are not wider than  
7-5 8-1/2 inches and not longer than 14 inches;

7-6 (2) in type not smaller than 12-point type; and

7-7 (3) in the form prescribed by the secretary of state.

7-8 (e) The governing body of the political subdivision must  
7-9 make a copy of each voter information document available to each  
7-10 individual attending the hearing.

7-11 (f) The secretary of state by rule shall prescribe the form  
7-12 of a voter information document.

7-13 (g) The Texas Ethics Commission shall provide guidelines  
7-14 for political subdivisions regarding how to conduct a hearing under  
7-15 this section and how to provide additional information on the form  
7-16 prescribed by the secretary of state under Subsection (f) without  
7-17 violating electioneering and political advertising laws, including  
7-18 Section 255.003, Election Code, and Section 11.169, Education Code.

7-19 (h) A good faith estimate or projection in a voter  
7-20 information document, and a good faith assumption made to determine  
7-21 the estimate or projection, of an estimate required by Subsections  
7-22 (c)(6)-(8) or an estimate or projection authorized by Subsection  
7-23 (c)(9) does not constitute a breach of contract with the voters  
7-24 solely because the assumption, estimate, or projection is later  
7-25 determined to be incorrect.

7-26 Sec. 1251.053. ONLINE SAMPLE BALLOT. The governing body of  
7-27 a political subdivision that has at least 250 registered voters  
7-28 shall take action to ensure that a sample of the ballot printed for  
7-29 an election to authorize a political subdivision to issue bonds is  
7-30 posted or submitted in a manner required by Section 1251.052(b)(2)  
7-31 as soon as practicable after the official ballots have been  
7-32 prepared and remains posted until the day following the election.

7-33 Sec. 1251.054. INTERNET WEBSITE. (a) This section applies  
7-34 only to a political subdivision that has at least 250 registered  
7-35 voters. Except as provided by Subsection (b), a political  
7-36 subdivision shall maintain or cause to be maintained an Internet  
7-37 website to comply with this subchapter.

7-38 (b) This subsection does not apply to a county or  
7-39 municipality with a population of more than 2,000 or a school  
7-40 district or a junior college district. If a political subdivision  
7-41 did not maintain an Internet website or cause a website to be  
7-42 maintained on January 1, 2013, the political subdivision shall post  
7-43 the information required by Section 1251.052 on:

7-44 (1) the political subdivision's website, if the  
7-45 political subdivision chooses to maintain the website or cause the  
7-46 website to be maintained; or

7-47 (2) a website in which the political subdivision  
7-48 controls the content of the posting, including a social media site,  
7-49 provided that the information is easily found by searching the name  
7-50 of the political subdivision on the Internet.

7-51 Sec. 1251.055. ALTERNATIVE POSTING REQUIREMENT FOR CERTAIN  
7-52 WATER DISTRICTS. (a) This section applies only to a political  
7-53 subdivision that has at least 250 registered voters and that is a  
7-54 district as defined by Section 49.001(1), Water Code.

7-55 (b) Notwithstanding any other provision of this subchapter,  
7-56 a political subdivision that is required by this subchapter to post  
7-57 information on a website may satisfy the posting requirement as  
7-58 provided by Subsection (c).

7-59 (c) A political subdivision may:

7-60 (1) post the information required by this subchapter  
7-61 on a website authorized by Section 1251.054; or

7-62 (2) electronically submit the information to the  
7-63 executive director of the Texas Commission on Environmental Quality  
7-64 to be posted on the commission's Internet website on a web page  
7-65 dedicated to the political subdivision, provided that the web page:

7-66 (A) is easily located by searching the name of  
7-67 the political subdivision on the Internet; or

7-68 (B) is linked or automatically opened from a web  
7-69 address maintained or caused to be maintained by the political

8-1 subdivision that is easily located by searching the name of the  
8-2 political subdivision on the Internet.

8-3 (d) A website described by Subsection (c)(2) or Section  
8-4 1251.054(b)(2), and a web address described by Subsection  
8-5 (c)(2)(B), are not websites maintained by a political subdivision  
8-6 for the purpose of other law.

8-7 Sec. 1251.0555. TEMPORARY PROVISION: EFFECTIVE DATE OF  
8-8 CERTAIN PROVISIONS RELATING TO CERTAIN WATER DISTRICTS. (a) This  
8-9 section applies only to a political subdivision that is a district  
8-10 as defined by Section 49.001(1), Water Code.

8-11 (b) A requirement in this subchapter that a political  
8-12 subdivision post on a website or electronically submit to the  
8-13 executive director of the Texas Commission on Environmental Quality  
8-14 a notice, voter information document, or ballot applies to an  
8-15 election called by the governing body of a political subdivision on  
8-16 or after September 1, 2014.

8-17 (c) This section expires September 1, 2015.

8-18 Sec. 1251.056. ALTERNATIVE POSTING REQUIREMENT FOR SMALL  
8-19 COUNTIES AND MUNICIPALITIES. (a) This section applies only to:

8-20 (1) a county with a population of 10,200 or less; and  
8-21 (2) a municipality with a population of 5,000 or less.

8-22 (b) Notwithstanding any other provision of this subchapter,  
8-23 a county or municipality that is required by this subchapter to post  
8-24 information on a website may satisfy the posting requirement as  
8-25 provided by Subsection (c).

8-26 (c) A county or municipality may electronically submit  
8-27 information required by this subchapter to be posted on a website to  
8-28 the comptroller to be posted on the comptroller's Internet website,  
8-29 provided that the web page on which the information may be viewed:

8-30 (1) is easily located by searching the name of the  
8-31 county or municipality on the Internet; or

8-32 (2) is linked or automatically opened from a web  
8-33 address maintained or caused to be maintained by the county or  
8-34 municipality that is easily located by searching the name of the  
8-35 county or municipality on the Internet.

8-36 (d) A website or web address described by Subsection (c) is  
8-37 not a website maintained by a county or municipality for the purpose  
8-38 of other law.

8-39 SECTION 14. Section 140.005, Local Government Code, is  
8-40 transferred to Subchapter D, Chapter 12, Education Code,  
8-41 redesignated as Section 12.1191, Education Code, and amended to  
8-42 read as follows:

8-43 Sec. 12.1191 [~~140.005~~]. ANNUAL FINANCIAL STATEMENT OF  
8-44 CHARTER SCHOOL[, ROAD, OR OTHER DISTRICT]. (a) The governing body  
8-45 of an [~~a school district,~~] open-enrollment charter school[, ~~junior~~  
8-46 college district, or a district or authority organized under  
8-47 Article III, Section 52, or Article XVI, Section 59, of the Texas  
8-48 Constitution,] shall prepare an annual financial statement showing  
8-49 for each fund subject to the authority of the governing body during  
8-50 the fiscal year:

8-51 (1) the total receipts of the fund, itemized by source  
8-52 of revenue, including taxes, assessments, service charges, grants  
8-53 of state money, gifts, or other general sources from which funds are  
8-54 derived;

8-55 (2) the total disbursements of the fund, itemized by  
8-56 the nature of the expenditure; and

8-57 (3) the balance in the fund at the close of the fiscal  
8-58 year.

8-59 (b) The governing body of an open-enrollment charter school  
8-60 shall take action to ensure that the school's annual financial  
8-61 statement is made available in the manner provided by Chapter 552,  
8-62 Government Code, and is posted continuously on the school's  
8-63 Internet website.

8-64 (c) An open-enrollment charter school shall maintain or  
8-65 cause to be maintained an Internet website to comply with this  
8-66 section.

8-67 SECTION 15. Chapter 140, Local Government Code, is amended  
8-68 by adding Section 140.008 to read as follows:

8-69 Sec. 140.008. ANNUAL FINANCIAL REPORT; DEBT INFORMATION.

9-1 (a) In this section:  
 9-2 (1) "Comparable financial report" means the most  
 9-3 recent financial report, financial statement, audit, exhibit, or  
 9-4 other comparable report that a county or municipality is required  
 9-5 by other law to prepare, provided that the report includes the  
 9-6 information required by Subsection (c).  
 9-7 (2) "Debt obligation" means an issued public security,  
 9-8 as defined by Section 1201.002, Government Code, secured by  
 9-9 property taxes.  
 9-10 (3) "Political subdivision" means a county,  
 9-11 municipality, school district, junior college district, other  
 9-12 special district, or other subdivision of state government.  
 9-13 (b) This section does not apply to a district as defined by  
 9-14 Section 49.001(1), Water Code.  
 9-15 (c) Except as provided by Subsections (d) and (e), a  
 9-16 political subdivision shall prepare an annual financial report that  
 9-17 includes:  
 9-18 (1) financial information for each fund subject to the  
 9-19 authority of the governing body of the political subdivision during  
 9-20 the fiscal year, including:  
 9-21 (A) the total receipts of the fund;  
 9-22 (B) the total disbursements of the fund;  
 9-23 (C) the balance in the fund as of the last day of  
 9-24 the fiscal year; and  
 9-25 (D) any other information required by law to be  
 9-26 included by the political subdivision in an annual financial report  
 9-27 or comparable annual financial statement, exhibit, or report;  
 9-28 (2) as of the last day of the preceding fiscal year,  
 9-29 the following information for the political subdivision expressed  
 9-30 as a total amount and, if the political subdivision is a  
 9-31 municipality, county, or school district, as a per capita amount:  
 9-32 (A) the amount of all authorized debt  
 9-33 obligations;  
 9-34 (B) the principal of all outstanding debt  
 9-35 obligations;  
 9-36 (C) the principal of each outstanding debt  
 9-37 obligation;  
 9-38 (D) the combined principal and interest required  
 9-39 to pay all outstanding debt obligations on time and in full; and  
 9-40 (E) the combined principal and interest required  
 9-41 to pay each outstanding debt obligation on time and in full;  
 9-42 (3) as of the last day of the preceding fiscal year,  
 9-43 the following for each debt obligation:  
 9-44 (A) the issued and unissued amount; and  
 9-45 (B) the spent and unspent amount;  
 9-46 (4) the maturity date for each debt obligation;  
 9-47 (5) the stated purpose for which each debt obligation  
 9-48 was authorized; and  
 9-49 (6) any other information that the political  
 9-50 subdivision considers relevant or necessary to explain the values  
 9-51 required by Subdivision (2), including:  
 9-52 (A) an amount stated as a per capita amount if the  
 9-53 political subdivision is not required to provide the amount under  
 9-54 Subdivision (2);  
 9-55 (B) an explanation of the payment sources for the  
 9-56 different types of debt; and  
 9-57 (C) a projected per capita amount of an amount  
 9-58 required by Subdivision (2), as of the last day of the maximum term  
 9-59 of the most recent debt obligation issued by the political  
 9-60 subdivision.  
 9-61 (d) Instead of replicating in the annual financial report  
 9-62 information required by Subsection (c) that is posted separately on  
 9-63 the political subdivision's Internet website, or on a website as  
 9-64 authorized by Subsection (h)(2), the political subdivision may  
 9-65 provide in the report a direct link to, or a clear statement  
 9-66 describing the location of, the separately posted information.  
 9-67 (e) As an alternative to preparing an annual financial  
 9-68 report, a political subdivision may provide to the comptroller the  
 9-69 information described by Subsection (c) and any other related

10-1 information required by the comptroller in the form and in the  
 10-2 manner prescribed by the comptroller. The comptroller shall post  
 10-3 the information on the comptroller's Internet website in the format  
 10-4 that the comptroller determines is appropriate. The political  
 10-5 subdivision shall provide a link from the political subdivision's  
 10-6 website, or a website as authorized by Subsection (h)(2), to the  
 10-7 location on the comptroller's website where the political  
 10-8 subdivision's financial information may be viewed. The comptroller  
 10-9 shall adopt rules necessary to implement this subsection.

10-10 (f) Except as provided by Subsection (e), the governing body  
 10-11 of a political subdivision shall take action to ensure that:

10-12 (1) the political subdivision's annual financial  
 10-13 report is:

10-14 (A) made available for inspection by any person;  
 10-15 and

10-16 (B) if the political subdivision has at least 250  
 10-17 registered voters:

10-18 (i) posted continuously on the political  
 10-19 subdivision's Internet website until the political subdivision  
 10-20 posts the next annual financial report; or

10-21 (ii) posted continuously on a website as  
 10-22 authorized by Subsection (h)(2) until the political subdivision  
 10-23 posts the next annual financial report; and

10-24 (2) if the political subdivision has at least 250  
 10-25 registered voters, the contact information for the main office of  
 10-26 the political subdivision is continuously posted on the website,  
 10-27 including the physical address, the mailing address, the main  
 10-28 telephone number, and an e-mail address.

10-29 (g) This subsection applies only to a political subdivision  
 10-30 that has at least 250 registered voters. Except as provided by  
 10-31 Subsection (h), a political subdivision shall maintain or cause to  
 10-32 be maintained an Internet website to comply with this section.

10-33 (h) This subsection applies only to a political subdivision  
 10-34 that has at least 250 registered voters. This subsection does not  
 10-35 apply to a county or municipality with a population of more than  
 10-36 2,000 or a school district or a junior college district. If a  
 10-37 political subdivision did not maintain an Internet website or cause  
 10-38 a website to be maintained on January 1, 2013, the political  
 10-39 subdivision shall post the information required by this section on:

10-40 (1) the political subdivision's website, if the  
 10-41 political subdivision chooses to maintain the website or cause the  
 10-42 website to be maintained; or

10-43 (2) a website in which the political subdivision  
 10-44 controls the content of the posting, including a social media site,  
 10-45 provided that the information is easily found by searching the name  
 10-46 of the political subdivision on the Internet.

10-47 (i) Notwithstanding any other provision of this section, a  
 10-48 county or municipality required to prepare an annual financial  
 10-49 report under this section and post information described by  
 10-50 Subsection (c) on an Internet website may satisfy those  
 10-51 requirements by:

10-52 (1) posting the comparable financial report of the  
 10-53 county or municipality, as applicable, on:

10-54 (A) the website of the county or municipality, as  
 10-55 applicable; or

10-56 (B) a website as authorized by Subsection (h)(2);  
 10-57 or

10-58 (2) electronically submitting the comparable  
 10-59 financial report of the county or municipality, as applicable, to  
 10-60 the comptroller to be posted on the comptroller's website, provided  
 10-61 that the web page on which the document may be viewed:

10-62 (A) is easily located by searching the name of  
 10-63 the county or municipality on the Internet; or

10-64 (B) is linked or automatically opened from a web  
 10-65 address maintained or caused to be maintained by the county or  
 10-66 municipality that is easily located by searching the name of the  
 10-67 county or municipality on the Internet.

10-68 (j) A website or web address described by Subsection  
 10-69 (i)(1)(B) or (i)(2) is not a website maintained by a political

11-1 subdivision for the purpose of other law.  
 11-2 SECTION 16. Section 271.047, Local Government Code, is  
 11-3 amended by adding Subsection (d) to read as follows:  
 11-4 (d) Except as provided by this subsection, the governing  
 11-5 body of an issuer may not authorize a certificate to pay a  
 11-6 contractual obligation to be incurred if a bond proposition to  
 11-7 authorize the issuance of bonds for the same purpose was submitted  
 11-8 to the voters during the preceding three years and failed to be  
 11-9 approved. A governing body may authorize a certificate that the  
 11-10 governing body is otherwise prohibited from authorizing under this  
 11-11 subsection:  
 11-12 (1) in a case described by Sections 271.056(1)-(3);  
 11-13 and  
 11-14 (2) to comply with a state or federal law, rule, or  
 11-15 regulation if the political subdivision has been officially  
 11-16 notified of noncompliance with the law, rule, or regulation.  
 11-17 SECTION 17. Section 271.049, Local Government Code, is  
 11-18 amended by amending Subsections (a), (b), and (d) and adding  
 11-19 Subsections (e), (f), and (g) to read as follows:  
 11-20 (a) Regardless of the sources of payment of certificates,  
 11-21 certificates may not be issued unless the issuer publishes notice  
 11-22 of its intention to issue the certificates. The notice must be  
 11-23 published:  
 11-24 (1) once a week for two consecutive weeks in a  
 11-25 newspaper, as defined by Subchapter C, Chapter 2051, Government  
 11-26 Code, that is of general circulation in the area of the issuer, with  
 11-27 the date of the first publication to be before the 30th day before  
 11-28 the date tentatively set for the passage of the order or ordinance  
 11-29 authorizing the issuance of the certificates; and  
 11-30 (2) continuously on the issuer's Internet website, or  
 11-31 on a website as authorized by Subsection (f)(2), for at least 30  
 11-32 days before the date tentatively set for the passage of the order or  
 11-33 ordinance authorizing the issuance of the certificates and until  
 11-34 the first day after the date the issuer adopts the order or  
 11-35 ordinance.  
 11-36 (b) The notice must state:  
 11-37 (1) the time and place tentatively set for the passage  
 11-38 of the order or ordinance authorizing the issuance of the  
 11-39 certificates;  
 11-40 (2) the ~~maximum amount and~~ purpose of the  
 11-41 certificates to be authorized; ~~and~~  
 11-42 (3) the manner in which the certificates will be paid  
 11-43 for, whether by taxes, revenues, or a combination of the two;  
 11-44 (4) as of the date the issuer adopts the order or  
 11-45 ordinance, the principal of all outstanding debt obligations of the  
 11-46 issuer;  
 11-47 (5) as of the date the issuer adopts the order or  
 11-48 ordinance, the estimated remaining interest of all outstanding debt  
 11-49 obligations of the issuer;  
 11-50 (6) as of the date the issuer adopts the order or  
 11-51 ordinance, the estimated combined principal and interest required  
 11-52 to pay all outstanding debt obligations of the issuer on time and in  
 11-53 full;  
 11-54 (7) the maximum principal of the certificates to be  
 11-55 authorized; and  
 11-56 (8) the process by which a petition may be submitted  
 11-57 requesting an election on the issuance of the certificates, in the  
 11-58 following form:  
 11-59 "Five percent of the qualified voters of (name of issuer) may  
 11-60 petition to require an election to be held authorizing the issuance  
 11-61 of certificates of obligation by delivering a signed petition to  
 11-62 the (insert "secretary or clerk" if the issuer is a municipality, or  
 11-63 "county clerk" if the issuer is a county) of (name of issuer)  
 11-64 before the date the governing body has set for the authorization of  
 11-65 the certificates of obligation. Information about the requirements  
 11-66 of the petition may be obtained from the (insert "secretary or  
 11-67 clerk" if the issuer is a municipality, or "county clerk" if the  
 11-68 issuer is a county) of (name of issuer)."  
 11-69 (d) This section does not apply to certificates issued for

12-1 the purposes described by Sections  
12-2 [271.056(1)-(4)].

12-3 (e) Except as provided by Subsection (f), an issuer shall  
12-4 maintain or cause to be maintained an Internet website to comply  
12-5 with this section.

12-6 (f) This subsection does not apply to a county or  
12-7 municipality with a population of more than 2,000. If an issuer did  
12-8 not maintain an Internet website or cause a website to be maintained  
12-9 on January 1, 2013, the issuer shall post the information required  
12-10 by Subsection (b) on:

12-11 (1) the issuer's website, if the issuer chooses to  
12-12 maintain the website or cause the website to be maintained; or

12-13 (2) a website in which the issuer controls the content  
12-14 of the posting, including a social media site, provided that the  
12-15 information is easily found by searching the name of the issuer on  
12-16 the Internet.

12-17 (g) In this section, "debt obligation" means an issued  
12-18 public security, as defined by Section 1201.002, Government Code,  
12-19 secured by property taxes.

12-20 SECTION 18. Subtitle C, Title 12, Local Government Code, is  
12-21 amended by adding Chapter 399 to read as follows:

12-22 CHAPTER 399. COMPREHENSIVE REVIEW OF CERTAIN SPECIAL DISTRICTS

12-23 Sec. 399.001. DEFINITION. In this chapter, "special  
12-24 district" means a political subdivision of this state that has a  
12-25 limited geographic area, is created by local law or under general  
12-26 law for a special purpose, and is authorized to impose a tax,  
12-27 assessment, or fee. The term does not include:

12-28 (1) a school district;

12-29 (2) a junior college district; or

12-30 (3) a political subdivision that receives financial  
12-31 assistance through the state water implementation fund created by  
12-32 the 83rd Legislature, Regular Session, 2013.

12-33 Sec. 399.002. COMPREHENSIVE REVIEW REQUIRED. (a) At least  
12-34 once every six years, the governing body of a special district that  
12-35 has outstanding debt or imposes a tax, assessment, or fee shall  
12-36 conduct a comprehensive review of the district under this chapter.

12-37 (b) The governing body of a special district that issues  
12-38 debt or imposes a tax, assessment, or fee for the first time on or  
12-39 after September 1, 2013, shall conduct the first comprehensive  
12-40 review not later than the third anniversary of the date the  
12-41 governing body issues the debt or imposes the tax, assessment, or  
12-42 fee.

12-43 Sec. 399.003. COMPREHENSIVE SELF-EVALUATION REPORT.

12-44 (a) After conducting the review, the governing body must prepare a  
12-45 written self-evaluation report not later than the 30th day before  
12-46 the date of the public hearing required by Section 399.005.

12-47 (b) Except as provided by Subsection (c), the  
12-48 self-evaluation report must include:

12-49 (1) an identification of the statutory provision  
12-50 authorizing the creation of the special district;

12-51 (2) an identification of the purpose of the special  
12-52 district and an assessment of the extent to which the purpose has  
12-53 been achieved, has not been achieved, or is continuing to be  
12-54 achieved;

12-55 (3) an identification of the improvements and services  
12-56 provided by the special district and whether those improvements and  
12-57 services are provided by other governmental entities;

12-58 (4) a general description of any penalty and  
12-59 identification of each tax, assessment, or fee that the special  
12-60 district imposes or collects or has imposed or collected;

12-61 (5) a statement of the amount of revenue collected by  
12-62 the special district in each of the preceding six fiscal years, and  
12-63 an assessment of whether the amount is sufficient, is insufficient,  
12-64 or exceeds the amount needed to accomplish the purpose of the  
12-65 district; and

12-66 (6) an identification of the special district's  
12-67 financial liabilities, including bonds and other obligations.

12-68 (c) Instead of replicating in the self-evaluation report  
12-69 information required by Subsection (b) that is posted separately on

13-1 the special district's Internet website, or on a website as  
 13-2 authorized by Section 399.006(b)(2) or 399.007(c)(2), the district  
 13-3 may provide in the report a direct link to, or a clear statement  
 13-4 describing the location of, the separately posted information.

13-5 (d) The special district must make the self-evaluation  
 13-6 report available for inspection in the manner provided by Chapter  
 13-7 552, Government Code.

13-8 (e) Except as provided by Subsection (f), a special district  
 13-9 that has at least 250 registered voters must ensure that the  
 13-10 self-evaluation report is posted continuously on the district's  
 13-11 Internet website, or on a website as authorized by Section  
 13-12 399.006(b)(2), beginning not later than the 30th day before the  
 13-13 date of the public hearing required by Section 399.005 and until the  
 13-14 first anniversary of the date the public hearing is held.

13-15 (f) A special district that has at least 250 registered  
 13-16 voters and that is a district as defined by Section 49.001(1), Water  
 13-17 Code, shall:

13-18 (1) post the self-evaluation in the manner provided by  
 13-19 Subsection (e); or

13-20 (2) electronically submit the report to the executive  
 13-21 director of the Texas Commission on Environmental Quality not later  
 13-22 than the 30th day before the date of the public hearing required by  
 13-23 Section 399.005.

13-24 (g) The executive director of the Texas Commission on  
 13-25 Environmental Quality shall, as soon as practicable, post a  
 13-26 self-evaluation report submitted under Subsection (f)(2)  
 13-27 continuously on the commission's Internet website until the first  
 13-28 anniversary of the date the public hearing required by Section  
 13-29 399.005 is held.

13-30 Sec. 399.004. NOTICE OF HEARING. (a) The special district  
 13-31 must provide notice of the public hearing required by Section  
 13-32 399.005 not earlier than the 30th day or later than the 15th day  
 13-33 before the date of the hearing. The district must:

13-34 (1) publish the notice in at least one newspaper of  
 13-35 general circulation in the county in which the district is located;  
 13-36 and

13-37 (2) if the district has at least 250 registered  
 13-38 voters:

13-39 (A) post the notice until the conclusion of the  
 13-40 hearing on:

13-41 (i) the district's Internet website; or  
 13-42 (ii) a website as authorized by Section

13-43 399.006(b)(2); or

13-44 (B) electronically submit the notice as  
 13-45 authorized by Section 399.007(c)(2) to be posted until the  
 13-46 conclusion of the hearing.

13-47 (b) The notice must contain a statement in the following  
 13-48 form:

13-49 "NOTICE OF PUBLIC MEETING TO CONSIDER THE COMPREHENSIVE  
 13-50 SELF-EVALUATION REPORT OF THE (INSERT NAME OF SPECIAL DISTRICT)

13-51 "The (insert name of the district) was created in (insert  
 13-52 year) to (insert purpose for district's creation). The district  
 13-53 imposes a (insert type and rate of tax, type of assessment, rate or  
 13-54 amount of assessment, and a general description of fees, as  
 13-55 appropriate). State law requires the district to hold a hearing at  
 13-56 least every six years to consider the district's comprehensive  
 13-57 self-evaluation report. The hearing will be held on (insert date)  
 13-58 at (insert time) at (insert location). A copy of the district's  
 13-59 comprehensive self-evaluation report is available at (insert the  
 13-60 physical address of the district's main office, or the physical  
 13-61 address of the main office of another local political subdivision  
 13-62 if the district does not maintain an office, and the website address  
 13-63 where the comprehensive self-evaluation report is posted if it is  
 13-64 required to be posted on a website)."

13-65 Sec. 399.005. PUBLIC HEARING. (a) The governing body of a  
 13-66 special district must conduct a public hearing at which persons  
 13-67 interested in the self-evaluation report are given the opportunity  
 13-68 to be heard.

13-69 (b) Not later than the 10th day after the date the governing

14-1 body of a special district that has at least 250 registered voters  
 14-2 adopts the minutes for the public hearing, the district must post or  
 14-3 submit the following in a manner required by Section 399.004(a)(2):

- 14-4 (1) the minutes of the hearing;
- 14-5 (2) the estimated number of members of the public in  
 14-6 attendance at the hearing; and
- 14-7 (3) the number of witnesses testifying at the hearing.

14-8 Sec. 399.006. INTERNET WEBSITE. (a) This section applies  
 14-9 only to a special district that has at least 250 registered voters.  
 14-10 Except as provided by Subsection (b), a special district shall  
 14-11 maintain or cause to be maintained an Internet website to comply  
 14-12 with this chapter.

14-13 (b) If a special district did not maintain an Internet  
 14-14 website or cause a website to be maintained on January 1, 2013, the  
 14-15 special district shall post the information required by this  
 14-16 chapter on:

- 14-17 (1) the special district's website, if the special  
 14-18 district chooses to maintain the website or cause the website to be  
 14-19 maintained; or
- 14-20 (2) a website in which the special district controls  
 14-21 the content of the posting, including a social media site, provided  
 14-22 that the information is easily found by searching the name of the  
 14-23 special district on the Internet.

14-24 Sec. 399.007. ALTERNATIVE POSTING REQUIREMENT FOR CERTAIN  
 14-25 WATER DISTRICTS. (a) This section applies only to a special  
 14-26 district that has at least 250 registered voters and that is a  
 14-27 district as defined by Section 49.001(1), Water Code.

14-28 (b) Notwithstanding any other provision of this chapter, a  
 14-29 special district that is required by this chapter to post  
 14-30 information on a website may satisfy the posting requirement as  
 14-31 provided by Subsection (c).

14-32 (c) A special district may:  
 14-33 (1) post the information required by this chapter on a  
 14-34 website authorized by Section 399.006; or

14-35 (2) electronically submit the information to the  
 14-36 executive director of the Texas Commission on Environmental Quality  
 14-37 to be posted on the commission's Internet website on a web page  
 14-38 dedicated to the district, provided that the web page:

- 14-39 (A) is easily located by searching the name of  
 14-40 the district on the Internet; or
- 14-41 (B) is linked or automatically opened from a web  
 14-42 address maintained or caused to be maintained by the district that  
 14-43 is easily located by searching the name of the district on the  
 14-44 Internet.

14-45 (d) A website described by Subsection (c)(2) or Section  
 14-46 399.006(b)(2), and a web address described by Subsection (c)(2)(B),  
 14-47 are not websites maintained by a special district for the purpose of  
 14-48 other law.

14-49 Sec. 399.0075. TEMPORARY PROVISION: EFFECTIVE DATE OF  
 14-50 CERTAIN PROVISIONS RELATING TO CERTAIN WATER DISTRICTS. (a) This  
 14-51 section applies only to a special district that is a district as  
 14-52 defined by Section 49.001(1), Water Code.

14-53 (b) A requirement in this chapter that a special district  
 14-54 post information on a website or electronically submit information  
 14-55 to the executive director of the Texas Commission on Environmental  
 14-56 Quality applies beginning on September 1, 2014.

14-57 (c) This section expires September 1, 2015.  
 14-58 SECTION 19. The heading to Section 26.16, Tax Code, is  
 14-59 amended to read as follows:

14-60 Sec. 26.16. REPORTING OF TAX RATES AND POSTING OF [TAX]  
 14-61 RATES ON THE [COUNTY'S] INTERNET [WEBSITE].

14-62 SECTION 20. Section 26.16, Tax Code, is amended by amending  
 14-63 Subsections (a), (b), and (e) and adding Subsections (f) and (g) to  
 14-64 read as follows:

14-65 (a) Except as provided by Subsection (g), the [The] county  
 14-66 assessor-collector for each county, including those that do not  
 14-67 participate in the assessment or collection of property taxes,  
 14-68 shall maintain or cause to be maintained [that maintains] an  
 14-69 Internet website. The county assessor-collector shall post on the

15-1 assessor-collector's website or on the website of the county or  
 15-2 shall provide on at least one of those websites a link to the  
 15-3 location on the comptroller's website where may be viewed the  
 15-4 following information for the most recent five tax years beginning  
 15-5 with the 2012 tax year for each taxing unit all or part of the  
 15-6 territory of which is located in the county:

- 15-7 (1) the adopted tax rate;
- 15-8 (2) the maintenance and operations rate;
- 15-9 (3) the debt rate;
- 15-10 (4) the effective tax rate;
- 15-11 (5) the effective maintenance and operations rate; and
- 15-12 (6) the rollback tax rate.

15-13 (b) ~~Each taxing unit [all or part of the territory of which~~  
 15-14 ~~is located in the county]~~ shall annually provide the information  
 15-15 described by Subsection (a) pertaining to the taxing unit to the  
 15-16 county assessor-collector of each county in which all or part of the  
 15-17 taxing unit's territory is located [annually] following the  
 15-18 adoption of a tax rate by the taxing unit for the current tax year.  
 15-19 The chief appraiser of the appraisal district established in the  
 15-20 county may assist the county assessor-collector in identifying the  
 15-21 taxing units required to provide information to the  
 15-22 assessor-collector.

15-23 (e) The county assessor-collector for each county shall  
 15-24 report the tax rate information described by Subsection (a) for the  
 15-25 current tax year to the comptroller.

15-26 (f) The comptroller by rule shall prescribe the time and  
 15-27 manner in which the information described by this section is  
 15-28 required to be reported and published [presented].

15-29 (g) If a county assessor-collector or the county served by  
 15-30 the assessor-collector did not maintain or cause to be maintained  
 15-31 an Internet website on January 1, 2013, and the county has a  
 15-32 population of 2,000 or less, the assessor-collector shall:

15-33 (1) post the information required by Subsection (a)  
 15-34 on:

15-35 (A) the assessor-collector's or county's  
 15-36 website, if the assessor-collector or county chooses to maintain  
 15-37 the website or cause the website to be maintained; or

15-38 (B) a website in which the assessor-collector or  
 15-39 county controls the content of the posting, including a social  
 15-40 media site, provided that the information is easily found by  
 15-41 searching the name of the county or the assessor-collector on the  
 15-42 Internet; or

15-43 (2) provide on at least one website a link to the  
 15-44 information on the comptroller's website, provided that the link is  
 15-45 easily found by searching the name of the county or the  
 15-46 assessor-collector on the Internet.

15-47 SECTION 21. Section 49.192, Water Code, is amended to read  
 15-48 as follows:

15-49 Sec. 49.192. FORM OF AUDIT; ANNUAL FINANCIAL REPORT. The  
 15-50 executive director shall adopt accounting and auditing manuals and,  
 15-51 except as otherwise provided by the manuals, the district audit  
 15-52 shall be performed according to the generally accepted auditing  
 15-53 standards adopted by the American Institute of Certified Public  
 15-54 Accountants. The commission shall require an audit or an annual  
 15-55 financial report under Section 49.198 to include the information  
 15-56 required by Section 140.008(c), Local Government Code. Financial  
 15-57 statements shall be prepared in accordance with generally accepted  
 15-58 accounting principles as adopted by the American Institute of  
 15-59 Certified Public Accountants.

15-60 SECTION 22. Subchapter G, Chapter 49, Water Code, is  
 15-61 amended by adding Section 49.201 to read as follows:

15-62 Sec. 49.201. DISTRICT DOCUMENTS ON COMMISSION WEBSITE.

15-63 (a) The executive director shall establish and maintain a separate  
 15-64 dedicated web page on the commission's Internet website for each  
 15-65 district that submits information described by Subsection (b).

15-66 (b) The executive director shall post the following  
 15-67 information as soon as practicable on the dedicated web page of the  
 15-68 applicable district:

- 15-69 (1) each audit, financial dormancy affidavit, or

16-1 annual financial report filed under this subchapter; and  
 16-2 (2) each notice or other document electronically  
 16-3 submitted to the executive director by a district as required or  
 16-4 authorized by:

16-5 (A) Subchapter B, Chapter 1251, Government Code;  
 16-6 and

16-7 (B) Chapter 399, Local Government Code.  
 16-8 (b-1) A requirement that the executive director post  
 16-9 information filed or submitted as described by Subsection (b)  
 16-10 applies to the executive director beginning on September 1, 2014.  
 16-11 This subsection expires September 1, 2015.

16-12 (c) The executive director may adopt rules necessary to  
 16-13 implement this section.

16-14 SECTION 23. Section 140.006, Local Government Code, is  
 16-15 repealed.

16-16 SECTION 24. (a) Section 46.101, Education Code, as added  
 16-17 by this Act, applies to a school district or open-enrollment  
 16-18 charter school beginning on the effective date of rules adopted by  
 16-19 the commissioner of education under Subsection (b), Section 46.101,  
 16-20 Education Code, as added by this Act.

16-21 (b) Section 1251.052, Government Code, as added by this Act,  
 16-22 applies only to a bond election ordered on or after January 1, 2014.  
 16-23 A bond election ordered before January 1, 2014, is governed by the  
 16-24 law in effect when the bond election was ordered, and the former law  
 16-25 is continued in effect for that purpose.

16-26 (c) Not later than January 1, 2014, the secretary of state  
 16-27 shall make available on the secretary of state's Internet website a  
 16-28 form of the voter information document described by Subsection (c),  
 16-29 Section 1251.052, Government Code, as added by this Act.

16-30 (d) Not later than January 1, 2014, the Texas Ethics  
 16-31 Commission shall make available on the Texas Ethics Commission's  
 16-32 Internet website the guidelines required by Subsection (g), Section  
 16-33 1251.052, Government Code, as added by this Act.

16-34 (e) The governing body of a school district or junior  
 16-35 college district required to publish an annual financial statement  
 16-36 under former Section 140.006, Local Government Code, shall publish  
 16-37 an annual financial statement for the last fiscal year ending  
 16-38 before the effective date of this Act for which the district has not  
 16-39 published an annual financial statement.

16-40 (f) Section 140.008, Local Government Code, as added by this  
 16-41 Act, applies only to an annual financial report for a fiscal year  
 16-42 ending on or after the effective date of this Act. An annual  
 16-43 financial report for a fiscal year ending before the effective date  
 16-44 of this Act is governed by the law in effect when the fiscal year  
 16-45 ended, and the former law is continued in effect for that purpose.

16-46 (g) The changes in law made by this Act to Section 271.049,  
 16-47 Local Government Code, apply only to a certificate of obligation  
 16-48 for which the first notice of intention to issue the certificate is  
 16-49 made on or after the effective date of this Act. A certificate of  
 16-50 obligation for which the first notice of intention to issue the  
 16-51 certificate is made before the effective date of this Act is  
 16-52 governed by the law in effect when the notice of intention is made,  
 16-53 and the former law is continued in effect for that purpose.

16-54 (h) Not later than September 1, 2014, the governing body of  
 16-55 a special district to which Section 399.002, Local Government Code,  
 16-56 as added by this Act, applies that has issued debt or imposed a tax,  
 16-57 assessment, or fee before the effective date of this Act must  
 16-58 prepare a self-evaluation report as required by Subsection (a),  
 16-59 Section 399.003, Local Government Code, as added by this Act, for  
 16-60 the first comprehensive review cycle.

16-61 (i) Not later than March 1, 2014, the Texas Commission on  
 16-62 Environmental Quality shall update the accounting and auditing  
 16-63 manuals required by Section 49.192, Water Code, as amended by this  
 16-64 Act, to include the information required by Subsection (c), Section  
 16-65 140.008, Local Government Code, as added by this Act.

16-66 (j) Not later than March 1, 2014, the executive director of  
 16-67 the Texas Commission on Environmental Quality shall adopt the rules  
 16-68 necessary to implement Section 49.201, Water Code, as added by this  
 16-69 Act.

17-1 SECTION 25. This Act takes effect September 1, 2013.

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