

By: Paxton

S.B. No. 843

A BILL TO BE ENTITLED

AN ACT

relating to public access to boundary, financial, and tax rate information of certain political subdivisions.

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

SECTION 1. Subchapter B, Chapter 403, Government Code, is amended by adding Section 403.0241 to read as follows:

Sec. 403.0241. POLITICAL SUBDIVISION INFORMATION DATABASE.

(a) In this section, "tax year" has the meaning assigned by Section 1.04, Tax Code.

(b) The comptroller shall create and make accessible on the Internet a database containing information regarding political subdivisions of this state that are authorized by the state by a general or special law to impose an ad valorem or sales and use tax or to issue bonds, notes, or other obligations.

(c) The database must include with respect to each political subdivision described by Subsection (b):

(1) the name of the political subdivision;

(2) information regarding the political subdivision's boundaries;

(3) the rate of any sales and use tax the political subdivision imposes;

(4) the table of ad valorem tax rates for the most recent tax year described by Section 26.16, Tax Code, in the form required by that section;

1 (5) the total amount of the political subdivision's
2 debt, including principal and interest, and the year in which that
3 debt would be paid in accordance with the current applicable terms;

4 (6) the political subdivision's Internet website
5 address or, if the political subdivision does not operate an
6 Internet website, contact information to enable a member of the
7 public to obtain information from the political subdivision; and

8 (7) the Internet website address for the appraisal
9 district in each county in which the political subdivision has
10 territory.

11 (d) The database may include with respect to each political
12 subdivision described by Subsection (b) the following information,
13 or a link to the information, that is provided through an Internet
14 website maintained by the political subdivision:

15 (1) the political subdivision's budget for its current
16 fiscal year;

17 (2) each current check registry published by the
18 political subdivision's governing body; and

19 (3) any other current financial audit or annual report
20 published by the political subdivision's governing body.

21 (e) To obtain the information necessary to operate and
22 update the database, the comptroller:

23 (1) shall consult with the appropriate officer of, or
24 other person representing, each political subdivision described by
25 Subsection (b); and

26 (2) may use information posted on a county's Internet
27 website as required by Section 26.16, Tax Code.

1 (f) To the extent information required in the database is
2 otherwise collected or maintained by a state agency or political
3 subdivision, the comptroller may request and the state agency or
4 political subdivision shall provide that information and updates to
5 the information as necessary for inclusion in the database.

6 (g) The comptroller shall update information in the
7 database regarding the rates of taxes imposed by each political
8 subdivision described by Subsection (b) at least annually.

9 (h) To the extent possible, the comptroller shall present
10 information in the database in a manner that is searchable and
11 intuitive to users. The comptroller may enhance and organize the
12 presentation of the information through the use of graphical
13 representations as the comptroller considers appropriate.

14 (i) The comptroller may not allow public access through the
15 database to the address of any taxpayer or other payee of a
16 political subdivision but may allow public access through the
17 database to information identifying the relevant political
18 subdivision in which a taxpayer or other payee is located.

19 (j) The comptroller may not allow public access through the
20 database to information that is identified by a political
21 subdivision to which the information relates as excepted from
22 required disclosure or confidential in accordance with Chapter 552
23 or other law. It is an exception to the application of Section
24 552.352(a) that the comptroller or an officer or employee of the
25 comptroller's office provided access through the database to
26 information in reliance on a determination made by a relevant
27 political subdivision about the confidentiality of information

1 relating to the political subdivision's expenditures. The
2 comptroller or an officer or employee of the comptroller's office
3 is immune from any civil liability for providing access through the
4 database to confidential information if the comptroller, officer,
5 or employee provided that access in reliance on a determination
6 made by a political subdivision about the confidentiality of
7 information relating to the political subdivision's expenditures.

8 (k) The Department of Information Resources, after
9 consultation with the comptroller, shall prominently include a link
10 to the database established under this section on the public home
11 page of the state electronic Internet portal project described by
12 Section 2054.252.

13 (l) The comptroller may not charge a fee to the public to
14 access the database.

15 (m) The comptroller may establish procedures and adopt
16 rules to implement this section.

17 SECTION 2. The comptroller of public accounts shall create
18 and post on the Internet the information database required by
19 Section 403.0241, Government Code, as added by this Act, not later
20 than December 31, 2015.

21 SECTION 3. This Act takes effect September 1, 2013.