

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 11, 2013

TO: Honorable Rodney Ellis, Chair, Senate Committee on Open Government

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **SB843** by Paxton (relating to public access to boundary, financial, and tax rate information of certain political subdivisions.), **Committee Report 1st House, Substituted**

<p>No significant fiscal implication to the State is anticipated.</p>
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The bill would require the Comptroller of Public Accounts (Comptroller) to post on the internet for public access a database, to be known as the Political Subdivision Public Information Warehouse, containing certain information on all active political subdivisions of the state which are authorized to impose an ad valorem or sales and use tax or to issue bonds, notes, or other obligations. The bill would require the Comptroller to include the following information on each affected political subdivision on the database: name; the rate of any sales and use tax imposed; a table of ad valorem tax rates for the most recent tax year described by Section 26.16, Tax Code; total amount of debt and the year in which the debt would be paid; internet web address or other contact information; and internet web address for the appraisal district in each county where the subdivision has territory. The bill authorizes but does not require the Comptroller to include the following information on each affected subdivision: boundary information; budgetary information for its current fiscal year; current check registry published by its governing body; and any other current financial audit or annual report published by its governing body. The bill would require the Comptroller to update at least annually each affected subdivision's tax rate information and to present information in the database in a manner that is searchable and intuitive to users. The bill would require the Comptroller to develop and post the database by December 31, 2015.

The bill would require the Texas Education Agency (TEA) to transmit annually to the Comptroller in a form prescribed by the Comptroller each school district's adopted budget and any school district's financial reports filed with TEA. The bill would require political subdivisions, excluding school districts, to provide records and information in a form prescribed the Comptroller for the purpose of administering the database.

The Comptroller indicates it could absorb the costs associated with the bill within existing resources. TEA estimates there would be a cost associated with implementing provisions of the bill. It is anticipated that the additional costs could be absorbed within existing resources.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts, 701 Central Education Agency
LBB Staff: UP, KKR, EP, LCO