

BILL ANALYSIS

H.B. 3891
By: Fallon
Special Purpose Districts
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that while Texas has made great strides to improve Internet access to state and local government financial, tax, and other information, no state agency is required to aggregate such information relating to special purpose districts. H.B. 3891 seeks to enhance public access to information relating to certain special purpose districts.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 1 of this bill.

ANALYSIS

H.B. 3891 amends the Government Code to require the comptroller of public accounts, not later than December 31, 2017, to create and make accessible on the Internet a database to be known as the Special Purpose District Public Information Warehouse that contains information regarding all active special purpose districts of the state 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 defines "special purpose district," for the purpose of the warehouse database, as a political subdivision of the state with boundaries that are not statewide, other than a municipality, county, junior college district, or independent school district.

H.B. 3891 requires the warehouse database to include with respect to each special purpose district described the name of the district; the rate of any sales and use tax the district imposes; a certain table of property tax rates for the most recent tax year; the total amount of the district's debt and the year in which that debt would be paid in accordance with the current applicable terms; the district's website address or, if the district does not operate a website, contact information to enable a member of the public to obtain information from the district; and the website address for the appraisal district in each county in which the special purpose district has territory. The bill authorizes the warehouse database to include certain additional information, or a link to the information, that is provided through a website maintained by a special purpose district.

H.B. 3891 authorizes the comptroller to consult with the appropriate officer of, or other person representing, each special purpose district to obtain the information necessary to operate and update the warehouse database. The bill authorizes the comptroller, to the extent information required in the warehouse database is otherwise collected or maintained by a state agency or district, to request that information and updates to the information as necessary for inclusion in the warehouse database and requires the state agency or district to provide the information and

updates. The bill requires the comptroller to update information in the warehouse database regarding the rates of taxes imposed by each district at least annually and provides for the presentation of information in the warehouse database. 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 bill's provisions regarding the warehouse database.

H.B. 3891 amends the Local Government Code to require a special purpose district to transmit records and other specified information, in a form and in the manner prescribed by the comptroller, to the comptroller annually for purposes of providing the comptroller with information to operate and update the warehouse database. The bill requires a district to transmit to the comptroller each information form, map, and plat, and any amendment to an information form, map, or plat, and each statement regarding the annexation or consolidation of the district. The bill adds a temporary provision, set to expire January 1, 2017, requiring a district that is active on September 1, 2015, to transmit the information to the comptroller not later than September 1, 2016. The bill requires a district created on or after September 1, 2015, to transmit the information to the comptroller on or before the later of September 1, 2016, or six months after the district's creation date. The bill requires a district whose boundaries change or that dissolves after the district transmits the information to the comptroller to transmit to the comptroller as applicable each information form, map, and plat, and any amendment to an information form, map, or plat, and each statement regarding the dissolution, annexation, or consolidation of the district not later than six months after the date the boundary change or district dissolution occurs. The bill requires a district to transmit to the comptroller specified financial information and, if the district maintains a website, the website address.

EFFECTIVE DATE

September 1, 2015.