

## **BILL ANALYSIS**

S.B. 309  
By: Campbell  
Government Transparency & Operation  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Many people agree that Texas has significantly improved public access to state and local government financial and tax information through the Internet. However, interested parties point out that although a large number of political subdivisions of the state, including cities, counties, school districts, water districts, hospital districts, and junior college districts, have taxing and debt issuance authority, there is no single state agency that is required to aggregate this information and assist in prescribing best practices for providing public access to the information. To address this issue, S.B. 309 seeks to develop a publicly accessible information database.

### **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 2 of this bill.

### **ANALYSIS**

S.B. 309 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 Political Subdivision Public Information Warehouse, that contains information regarding all active political subdivisions 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 requires the warehouse database to include the following information with respect to each applicable political subdivision: the political subdivision's name; the rate of any sales and use tax the political subdivision imposes; a certain table of property tax rates for the most recent tax year; the total amount of the political subdivision's debt and the year in which that debt would be paid in accordance with the current applicable terms; the political subdivision's website address or, if the political subdivision does not operate a website, contact information to enable a member of the public to obtain information from the political subdivision; and the website address for the appraisal district in each county in which the political subdivision has territory.

S.B. 309 authorizes the warehouse database to include, with respect to each applicable political subdivision, the following information, or a link to the information, that is provided through a website maintained by the political subdivision: information describing the political subdivision's boundaries, the political subdivision's budget for its current fiscal year, each current check registry published by the political subdivision's governing body, and any other current financial audit or annual report published by the political subdivision's governing body. The bill authorizes the comptroller to consult with the appropriate officer of, or other person

representing, each applicable political subdivision to obtain the information necessary to operate and update the warehouse database. The bill requires the governing body of a political subdivision that publishes on the political subdivision's website the political subdivision's check registry to provide to the comptroller the Internet address of the Internet page on which that registry may be accessed for purposes of including that information or a link to the information in the warehouse database.

S.B. 309 authorizes the comptroller, to the extent information required in the warehouse database is otherwise collected or maintained by a state agency or political subdivision, to request that information and updates to the information as necessary for inclusion in the warehouse database and requires the state agency or political subdivision to provide the requested information and updates. The bill requires the comptroller to update information in the warehouse database regarding the rates of taxes imposed by each applicable political subdivision at least annually. The bill requires the comptroller, to the extent possible, to present information in the warehouse database in a manner that is searchable and intuitive to users and authorizes the comptroller to enhance and organize the presentation of the information through the use of graphical representations as the comptroller considers appropriate. The bill prohibits the comptroller from charging a fee to the public to access the warehouse database. The bill authorizes the comptroller to establish procedures and to adopt rules to implement the bill's provisions relating to the warehouse database.

S.B. 309 amends the Education Code to require the Texas Education Agency (TEA) to transmit annually, in the form prescribed by the comptroller, an electronic copy of each school district's adopted budget and any school district financial reports filed with and reviewed by TEA for purposes of providing the comptroller with information to operate and update the warehouse database.

S.B. 309 amends the Local Government Code to require each political subdivision that has authority to issue general obligation bonds and each special purpose district or other political subdivision that has authority to impose a sales tax to transmit, in a form and in the manner prescribed by the comptroller, certain records and other information specified by the bill to the comptroller annually for purposes of providing the comptroller with information to operate and update the warehouse database. The bill excludes a school district from the applicability of the bill's provisions relating to the provision of such records and information to the comptroller.

S.B. 309 requires a political subdivision to which the bill's provisions regarding the provision of records and information to the comptroller apply, other than a county or municipality, 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 political subdivision. The bill, in a provision set to expire January 1, 2017, requires a political subdivision that is required to transmit such information and that is active on September 1, 2015, to transmit the information to the comptroller not later than September 1, 2016. The bill requires a political subdivision that is required to transmit such information and that is 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 political subdivision's creation date. The bill requires a political subdivision, if after the political subdivision transmits such information to the comptroller the political subdivision's boundaries change or the political subdivision dissolves, 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 change in boundaries or dissolution occurs.

S.B. 309 requires a political subdivision to which the bill's provisions regarding the provision of records and information to the comptroller apply to transmit to the comptroller the political subdivision's most recently adopted annual budget, the political subdivision's most recent annual financial report, and the address of the website maintained by the political subdivision, if any.

**EFFECTIVE DATE**

September 1, 2015.