

By: Isaac

H.B. No. 3871

A BILL TO BE ENTITLED

AN ACT

relating to posting of certain financial information of certain political subdivisions on the Internet.

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

SECTION 1. This Act may be cited as the Local Government Transparency Act.

SECTION 2. Chapter 140, Local Government Code, is amended by adding Section 140.011 to read as follows:

Sec. 140.011. POSTING OF FINANCIAL INFORMATION OF POLITICAL SUBDIVISIONS ON THE INTERNET. (a) This section applies only to a political subdivision with taxing authority, including a county, municipality, and school district, that has a budget greater than \$100 million.

(b) The governing body of a political subdivision shall establish and maintain in the manner provided by this section an electronic format for accessing financial information regarding the political subdivision's annual budget, check register, tax-supported debt, revenue-supported debt, unfunded pension liabilities, and unfunded other post-employment benefit liabilities.

(c) The governing body shall post the information described by this section on the political subdivision's Internet website.

(d) The format for a political subdivision's annual budget must provide a display in pie charts or other graphical

1 representations of the political subdivision's revenue, including  
2 taxes, and spending. The representations must provide the ability  
3 to readily access more detailed subaccounts to a minimum level of  
4 the lesser of seven subaccounts or the level of available  
5 subaccount data.

6 (e) The format for a political subdivision's check register  
7 must provide a searchable database that must include, for each  
8 check issued from the political subdivision's checking account, the  
9 check number or other payment identification, date, amount,  
10 description, and payee. The database must include each payment  
11 made to a vendor or elected official, and the database may not  
12 include a payment made to a full-time unelected employee. At a  
13 minimum, the database must allow a person to:

14 (1) sort information in ascending and descending order  
15 by column heading;

16 (2) ascertain through a single search the payments  
17 made to any payee; and

18 (3) download information yielded by a search of the  
19 database.

20 (f) For purposes of including a political subdivision's  
21 debt information under this section, the debt must be presented as  
22 the total of the outstanding principal of the debt and any interest  
23 and fees that will accrue over the remaining term of the debt.

24 (g) To the extent possible, the political subdivision shall  
25 present the information described by this section in a manner that  
26 may be accessed intuitively by a person using:

27 (1) for the political subdivision's budget, the best

1 available technology that provides the ability to readily access  
2 more specific layers of data or information; and

3 (2) for the political subdivision's check register,  
4 standard searching and sorting techniques.

5 (h) A political subdivision may not charge a fee to access  
6 the information described by this section.

7 SECTION 3. Section 140.011, Local Government Code, as added  
8 by this Act, applies only to a political subdivision's fiscal year  
9 beginning on or after the effective date of this Act.

10 SECTION 4. This Act takes effect September 1, 2015.