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S.B. No. 309

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 A, Chapter 44, Education Code, is
amended by adding Section 44.012 to read as follows:

Sec. 44.012. ANNUAL TRANSMISSION OF INFORMATION TO
COMPTROLLER. The agency shall transmit annually an electronic copy
of each school district's adopted budget and any school district
financial reports filed with and reviewed by the agency under
Section 44.010 for purposes of providing the comptroller with
information to operate and update the Political Subdivision Public
Information Warehouse under Section 403.0241, Government Code. The
agency shall transmit the information in the form prescribed by the
comptroller.

SECTION 2. Subchapter B, Chapter 403, Government Code, is
amended by adding Section 403.0241 to read as follows:

Sec. 403.0241. POLITICAL SUBDIVISION PUBLIC INFORMATION
WAREHOUSE. (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, to be known as the Political Subdivision
Public Information Warehouse, that contains information regarding
all active political subdivisions of this state that are authorized

1 by the state by a general or special law to impose an ad valorem or
2 sales and use tax or to issue bonds, notes, or other obligations.

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

5 (1) the name of the political subdivision;

6 (2) the rate of any sales and use tax the political
7 subdivision imposes;

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

11 (4) the total amount of the political subdivision's
12 debt, including principal and interest, and the year in which that
13 debt would be paid in accordance with the current applicable terms;

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

18 (6) the Internet website address for the appraisal
19 district in each county in which the political subdivision has
20 territory.

21 (d) The warehouse database may include with respect to each
22 political subdivision described by Subsection (b) the following
23 information, or a link to the information, that is provided through
24 an Internet website maintained by the political subdivision:

25 (1) information describing the political
26 subdivision's boundaries;

27 (2) the political subdivision's budget for its current

1 fiscal year;

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

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

6 (e) The comptroller may consult with the appropriate
7 officer of, or other person representing, each political
8 subdivision described by Subsection (b) to obtain the information
9 necessary to operate and update the warehouse database.

10 (f) The governing body of a political subdivision that
11 publishes on the political subdivision's Internet website the
12 political subdivision's check registry shall provide to the
13 comptroller the Internet address of the Internet page on which that
14 registry may be accessed for purposes of Subsection (d)(3).

15 (g) To the extent information required in the warehouse
16 database is otherwise collected or maintained by a state agency or
17 political subdivision, the comptroller may request and the state
18 agency or political subdivision shall provide that information and
19 updates to the information as necessary for inclusion in the
20 warehouse database.

21 (h) The comptroller shall update information in the
22 warehouse database regarding the rates of taxes imposed by each
23 political subdivision described by Subsection (b) at least
24 annually.

25 (i) To the extent possible, the comptroller shall present
26 information in the warehouse database in a manner that is
27 searchable and intuitive to users. The comptroller may enhance and

1 organize the presentation of the information through the use of
2 graphical representations as the comptroller considers
3 appropriate.

4 (j) The comptroller may not charge a fee to the public to
5 access the warehouse database.

6 (k) The comptroller may establish procedures and adopt
7 rules to implement this section.

8 SECTION 3. Chapter 203, Local Government Code, is amended
9 by adding Subchapter D to read as follows:

10 SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER

11 Sec. 203.061. APPLICABILITY OF SUBCHAPTER. (a) This
12 subchapter applies only to the following political subdivisions of
13 this state:

14 (1) each political subdivision that has authority to
15 issue general obligation bonds, except as provided by Subsection
16 (b), including a taxing unit as defined by Section 1.04, Tax Code,
17 that has authority to issue general obligation bonds; and

18 (2) each special purpose district or other political
19 subdivision that has authority to impose a sales tax, including a
20 taxing entity as defined by Section 322.002, Tax Code.

21 (b) This subchapter does not apply to a school district.

22 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER
23 INFORMATION TO COMPTROLLER. A political subdivision shall transmit
24 records and other information specified by this subchapter to the
25 comptroller annually for purposes of providing the comptroller with
26 information to operate and update the Political Subdivision Public
27 Information Warehouse under Section 403.0241, Government Code. The

1 political subdivision shall transmit the records and other
2 information in a form and in the manner prescribed by the
3 comptroller.

4 Sec. 203.063. BOUNDARIES AND DISSOLUTION RECORDS. (a) A
5 political subdivision, other than a county or municipality, shall
6 transmit to the comptroller as provided by Section 203.062 each
7 information form, map, and plat, and any amendment to an
8 information form, map, or plat, and each statement regarding the
9 annexation or consolidation of the political subdivision.

10 (a-1) A political subdivision that is active on September 1,
11 2015, shall transmit the information required by Subsection (a) to
12 the comptroller not later than September 1, 2016. This subsection
13 expires January 1, 2017.

14 (b) A political subdivision created on or after September 1,
15 2015, shall transmit the information required by Subsection (a) to
16 the comptroller on or before the later of:

17 (1) September 1, 2016; or

18 (2) six months after the political subdivision's
19 creation date.

20 (c) If after a political subdivision transmits the
21 information required by Subsection (a) to the comptroller the
22 political subdivision's boundaries change or the political
23 subdivision dissolves, the political subdivision shall transmit to
24 the comptroller as provided by Section 203.062 and as applicable
25 each information form, map, and plat, and any amendment to an
26 information form, map, or plat, and each statement regarding the
27 dissolution, annexation, or consolidation of the district not later

1 than six months after the date the change in boundaries or
2 dissolution occurs.

3 Sec. 203.064. FINANCIAL INFORMATION. A political
4 subdivision shall transmit to the comptroller as provided by
5 Section 203.062 the following financial information:

6 (1) the political subdivision's most recently adopted
7 annual budget; and

8 (2) the political subdivision's most recent annual
9 financial report.

10 Sec. 203.065. INTERNET WEBSITE. A political subdivision
11 shall transmit to the comptroller as provided by Section 203.062
12 the address of the Internet website maintained by the political
13 subdivision, if any.

14 SECTION 4. The comptroller of public accounts shall create
15 and post on the Internet the Political Subdivision Public
16 Information Warehouse required by Section 403.0241, Government
17 Code, as added by this Act, not later than December 31, 2017.

18 SECTION 5. This Act takes effect September 1, 2015.