

By: Campbell  
(Elkins, Shine)

S.B. No. 200

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 403.0243, 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 403.0243 to read as follows:

Sec. 403.0243. 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 website address of the Internet page on  
14 which that registry may be accessed for purposes of Subsection  
15 (d)(3).

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

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

26 (i) To the extent possible, the comptroller shall present  
27 information in the warehouse database in a manner that is

1 searchable and intuitive to users. The comptroller may enhance and  
2 organize the presentation of the information through the use of  
3 graphical representations as the comptroller considers  
4 appropriate.

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

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

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

11 SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER

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

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

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

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

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

1 Information Warehouse under Section 403.0243, Government Code. The  
2 political subdivision shall transmit the records and other  
3 information in a form and in the manner prescribed by the  
4 comptroller.

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

11 (a-1) A political subdivision that is active on September 1,  
12 2017, shall transmit the information required by Subsection (a) to  
13 the comptroller not later than September 1, 2018. This subsection  
14 expires January 1, 2019.

15 (b) A political subdivision created on or after September 1,  
16 2017, shall transmit the information required by Subsection (a) to  
17 the comptroller on or before the later of:

18 (1) September 1, 2018; or

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

21 (c) If after a political subdivision transmits the  
22 information required by Subsection (a) to the comptroller the  
23 political subdivision's boundaries change or the political  
24 subdivision dissolves, the political subdivision shall transmit to  
25 the comptroller as provided by Section 203.062 and as applicable  
26 each information form, map, and plat, and any amendment to an  
27 information form, map, or plat, and each statement regarding the

1 dissolution, annexation, or consolidation of the district not later  
2 than six months after the date the change in boundaries or  
3 dissolution occurs.

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

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

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

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

15 SECTION 4. (a) Subject to Subsection (b) of this section,  
16 the comptroller of public accounts shall create and post on the  
17 Internet the Political Subdivision Public Information Warehouse  
18 required by Section 403.0243, Government Code, as added by this  
19 Act, not later than December 31, 2019.

20 (b) The comptroller of public accounts is required to  
21 implement this Act only if the legislature appropriates money  
22 specifically for that purpose. If the legislature does not  
23 appropriate money specifically for that purpose, the comptroller  
24 may, but is not required to, implement this Act using other  
25 appropriations available for that purpose.

26 (c) The Texas Education Agency is not required to comply  
27 with Section 44.012, Education Code, as added by this Act, and a

1 political subdivision of this state is not required to comply with  
2 Subchapter D, Chapter 203, Local Government Code, as added by this  
3 Act, until the comptroller of public accounts implements Section  
4 403.0243, Government Code, as added by this Act.

5 SECTION 5. This Act takes effect September 1, 2017.