86R30916 SMT-D

By:  Kolkhorst, et al. S.B. No. 1253

(Miller)

Substitute the following for S.B. No. 1253:

By:  Murphy C.S.S.B. No. 1253

A BILL TO BE ENTITLED

AN ACT

relating to a public database maintained by the comptroller of information about certain political subdivisions.

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

SECTION 1.  The heading to Section 403.0241, Government Code, is amended to read as follows:

Sec. 403.0241.  POLITICAL SUBDIVISION [~~SPECIAL PURPOSE DISTRICT~~] PUBLIC INFORMATION DATABASE.

SECTION 2.  Section 403.0241(a)(1), Government Code, is amended to read as follows:

(1)  "Political subdivision" [~~"Special purpose district"~~] means a [~~political subdivision of this state with geographic boundaries that define the subdivision's territorial jurisdiction.  The term does not include a~~] municipality, county, junior college district, [~~independent~~] school district, other special district, or other subdivision of state government [~~political subdivision with statewide jurisdiction~~].

SECTION 3.  Section 403.0241, Government Code, is amended by amending Subsections (b), (c), (d), and (e) and adding Subsection (c-1) to read as follows:

(b)  The comptroller shall create and make accessible on the Internet a database, to be known as the Political Subdivision [~~Special Purpose District~~] Public Information Database, that contains information regarding all political subdivisions [~~special purpose districts~~] of this state that:

(1)  are authorized by [~~the~~] state [~~by a general or special~~] law to:

(A)  impose an ad valorem tax;

(B)  impose [~~or~~] a sales and use tax;

(C)  [~~, to~~] impose an assessment;[~~,~~] or

(D)  [~~to~~] charge a fee; and

(2)  during the most recent fiscal year:

(A)  had bonds outstanding;

(B)  had gross receipts from operations, loans, taxes, or contributions in excess of $250,000; or

(C)  had cash and temporary investments in excess of $250,000.

(c)  For each political subdivision [~~special purpose district~~] described by Subsection (b), the database must include:

(1)  the name of the political subdivision [~~special purpose district~~];

(2)  the name and, if available, e-mail address of each [~~board~~] member of the governing body of the political subdivision [~~special purpose district~~];

(3)  current contact information for the main office of the political subdivision [~~special purpose district~~], including the physical address, [~~the~~] mailing address, and [~~the~~] main telephone number;

(4)  if the political subdivision [~~special purpose district~~] employs a person as a general manager or executive director, or in another position to perform duties or functions comparable to those of a general manager or executive director, the name of the employee;

(5)  if the political subdivision [~~special purpose district~~] contracts with a utility operator, contact information for a person representing the utility operator, including a mailing address and [~~a~~] telephone number;

(6)  if the political subdivision [~~special purpose district~~] contracts with a tax assessor-collector, contact information for a person representing the tax assessor-collector, including a mailing address and telephone number;

(7)  the political subdivision's [~~special purpose district's~~] Internet website address, if any;

(8)  the information described by [~~the special purpose district is required to report under~~] Section 140.008(b) [~~or (g)~~], Local Government Code, including any revenue obligations;

(9)  the total amount of bonds authorized by the voters of the political subdivision [~~special purpose district~~] that are payable wholly or partly from ad valorem taxes, excluding:

(A)  refunding bonds if [~~refunding bonds were~~] separately authorized; and

(B)  [~~excluding~~] contract revenue bonds;

(10)  the aggregate initial principal amount of all bonds issued by the political subdivision, if applicable, [~~special purpose district~~] that are payable wholly or partly from ad valorem taxes, excluding:

(A)  refunding bonds; and

(B)  contract revenue bonds;

(11)  the rate of any sales and use tax the political subdivision [~~special purpose district~~] imposes; and

(12)  for a political subdivision [~~special purpose district~~] that imposes an ad valorem tax, each of the ad valorem tax rates described by Section 26.16(a), Tax Code, that the political subdivision is required to calculate for the most recent tax year[~~:~~

[~~(A)  the ad valorem tax rate for the most recent tax year if the district is a district as defined by Section 49.001, Water Code; or~~

[~~(B)  the table of ad valorem tax rates for the most recent tax year described by Section 26.16, Tax Code, in the form required by that section, if the district is not a district as defined by Section 49.001, Water Code~~].

(c-1)  The comptroller shall ensure that the database includes a function that:

(1)  allows a user to search by address; and

(2)  produces a listing of each political subdivision that is:

(A)  included in the database; and

(B)  authorized by state law to impose an ad valorem tax, impose a sales and use tax, impose an assessment, or charge a fee at that address.

(d)  The comptroller may consult with the appropriate officer of, or other person representing, each political subdivision [~~special purpose district~~] to obtain the information necessary to operate and update the database.

(e)  To the extent information required in the database is otherwise collected or maintained by a state agency or political subdivision [~~special purpose district~~], the comptroller may require the state agency or political subdivision [~~special purpose district~~] to provide that information and updates to the information as necessary for inclusion in the database.

SECTION 4.  Section 403.0242, Government Code, is amended to read as follows:

Sec. 403.0242.  [~~SPECIAL PURPOSE DISTRICT~~] NONCOMPLIANCE LIST. The comptroller shall prepare and maintain a noncompliance list of political subdivisions [~~special purpose districts~~] that have not timely complied with a requirement to provide information under Section 203.062, Local Government Code.

SECTION 5.  Section 140.008, Local Government Code, is amended by adding Subsection (a-1) to read as follows:

(a-1)  This section does not apply to a political subdivision described by Section 403.0241(b), Government Code.

SECTION 6.  Section 203.061, Local Government Code, is amended to read as follows:

Sec. 203.061.  APPLICABILITY OF SUBCHAPTER. This subchapter applies only to a political subdivision [~~special purpose district~~] described by Section 403.0241(b), Government Code.

SECTION 7.  Section 203.062, Local Government Code, is amended to read as follows:

Sec. 203.062.  PROVISION OF CERTAIN RECORDS AND OTHER INFORMATION TO COMPTROLLER. (a)  A political subdivision [~~special purpose district~~] shall transmit records and other information to the comptroller annually for purposes of providing the comptroller with information to operate and update the Political Subdivision [~~Special Purpose District~~] Public Information Database under Section 403.0241, Government Code.

(b)  The political subdivision [~~special purpose district~~] may comply with Subsection (a) by affirming that records and other information previously transmitted are current.

(c)  The political subdivision [~~special purpose district~~] shall transmit the records and other information in a form and in the manner prescribed by the comptroller.

SECTION 8.  Sections 203.063(a), (b), (c), (d), and (e), Local Government Code, are amended to read as follows:

(a)  If a political subdivision [~~special purpose district~~] does not timely comply with Section 203.062, the comptroller shall provide [~~written~~] notice by e-mail to the political subdivision [~~special purpose district~~]:

(1)  informing the political subdivision [~~special purpose district~~] of the violation of that section; and

(2)  notifying the political subdivision [~~special purpose district~~] that the political subdivision [~~special purpose district~~] will be subject to a penalty of $1,000 if the political subdivision [~~special purpose district~~] does not report the required information on or before the 30th day after the date the notice is provided.

(b)  Not later than the 30th day after the date the comptroller provides notice to a political subdivision [~~special purpose district~~] under Subsection (a), the political subdivision [~~special purpose district~~] must report the required information.

(c)  If a political subdivision [~~special purpose district~~] does not report the required information as prescribed by Subsection (b):

(1)  the political subdivision [~~special purpose district~~] is liable to the state for a civil penalty of $1,000; and

(2)  the comptroller shall provide [~~written~~] notice by e-mail to the political subdivision [~~special purpose district~~]:

(A)  informing the political subdivision [~~special purpose district~~] of the liability for the penalty; and

(B)  notifying the political subdivision [~~special purpose district~~] that if the political subdivision [~~special purpose district~~] does not report the required information on or before the 30th day after the date the notice is provided:

(i)  the political subdivision [~~special purpose district~~] will be subject to an additional penalty of $1,000; and

(ii)  the noncompliance will be reflected in the list maintained by the comptroller under Section 403.0242, Government Code.

(d)  Not later than the 30th day after the date the comptroller provides notice to a political subdivision [~~special purpose district~~] under Subsection (c), the political subdivision [~~special purpose district~~] must report the required information.

(e)  If a political subdivision [~~special purpose district~~] does not report the required information as prescribed by Subsection (d):

(1)  the political subdivision [~~special purpose district~~] is liable to the state for a civil penalty of $1,000; and

(2)  the comptroller shall:

(A)  reflect the noncompliance in the list maintained under Section 403.0242, Government Code, until the political subdivision [~~special purpose district~~] reports all information required under Section 203.062; and

(B)  provide [~~written~~] notice by e-mail to the political subdivision [~~special purpose district~~] that the noncompliance will be reflected in the list until the political subdivision [~~special purpose district~~] reports the required information.

SECTION 9.  Sections 140.008(g) and (h), Local Government Code, are repealed.

SECTION 10.  The comptroller of public accounts is required to implement a provision of this Act only if the legislature appropriates money specifically for that purpose. If the legislature does not appropriate money specifically for that purpose, the comptroller may, but is not required to, implement a provision of this Act using other appropriations available for that purpose.

SECTION 11.  (a)  The comptroller of public accounts shall update the database required by Section 403.0241, Government Code, as amended by this Act, not later than December 1, 2021.

(b)  A political subdivision described by Section 403.0241(b), Government Code, as amended by this Act, shall transmit records and information to the comptroller of public accounts as required by Section 203.062, Local Government Code, as amended by this Act, not later than December 1, 2020.

SECTION 12.  This Act takes effect September 1, 2019.