

1-1 By: Morrison (Senate Sponsor - Birdwell) H.B. No. 3001
 1-2 (In the Senate - Received from the House May 13, 2019;
 1-3 May 14, 2019, read first time and referred to Committee on
 1-4 Intergovernmental Relations; May 17, 2019, reported favorably by
 1-5 the following vote: Yeas 7, Nays 0; May 17, 2019, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7	X			
1-8	X			
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to the fiscal transparency of special purpose districts
 1-18 and other political subdivisions.

1-19 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-20 SECTION 1. Sections 403.0241(c) and (e), Government Code,
 1-21 are amended to read as follows:

1-22 (c) For each special purpose district described by
 1-23 Subsection (b), the database must include:

1-24 (1) the name of the special purpose district;

1-25 (2) the name of each board member of the special
 1-26 purpose district;

1-27 (3) contact information for the main office of the
 1-28 special purpose district, including the physical address, the
 1-29 mailing address, and the main telephone number;

1-30 (4) if the special purpose district employs a person
 1-31 as a general manager or executive director, or in another position
 1-32 to perform duties or functions comparable to those of a general
 1-33 manager or executive director, the name of the employee;

1-34 (5) if the special purpose district contracts with a
 1-35 utility operator, contact information for a person representing the
 1-36 utility operator, including a mailing address and a telephone
 1-37 number;

1-38 (6) if the special purpose district contracts with a
 1-39 tax assessor-collector, contact information for a person
 1-40 representing the tax assessor-collector, including a mailing
 1-41 address and telephone number;

1-42 (7) the special purpose district's Internet website
 1-43 address, if any;

1-44 (8) the financial information described by ~~[the~~
 1-45 ~~special purpose district is required to report under]~~ Section
 1-46 140.008(b) or (g), Local Government Code, including any revenue
 1-47 obligations;

1-48 (9) the total amount of bonds authorized by the voters
 1-49 of the special purpose district that are payable wholly or partly
 1-50 from ad valorem taxes, excluding refunding bonds if refunding bonds
 1-51 were separately authorized and excluding contract revenue bonds;

1-52 (10) the aggregate initial principal amount of all
 1-53 bonds issued by the special purpose district that are payable
 1-54 wholly or partly from ad valorem taxes, excluding refunding bonds
 1-55 and contract revenue bonds;

1-56 (11) the rate of any sales and use tax the special
 1-57 purpose district imposes; and

1-58 (12) for a special purpose district that imposes an ad
 1-59 valorem tax:

1-60 (A) the ad valorem tax rate for the most recent
 1-61 tax year if the district is a district as defined by Section 49.001,

2-1 Water Code; or

2-2 (B) the table of ad valorem tax rates for the most
2-3 recent tax year described by Section 26.16, Tax Code, in the form
2-4 required by that section, if the district is not a district as
2-5 defined by Section 49.001, Water Code.

2-6 (e) To the extent information required in the database is
2-7 otherwise collected or maintained by a state agency or special
2-8 purpose district, the comptroller may require the state agency or
2-9 special purpose district to provide that information and updates to
2-10 the information as necessary for inclusion in the database in the
2-11 form and manner prescribed by the comptroller. If the required
2-12 information is posted separately on an Internet website that the
2-13 state agency, comptroller, or special purpose district maintains or
2-14 causes to be maintained, the comptroller may include in the
2-15 database a direct link to, or a clear statement describing the
2-16 location of, the separately posted information instead of or in
2-17 addition to reproducing the information in the database.

2-18 SECTION 2. Section 140.008(a)(2), Local Government Code, is
2-19 amended to read as follows:

2-20 (2) "Political subdivision" means a county,
2-21 municipality, school district, junior college district, other
2-22 special district, or other subdivision of state government. The
2-23 term does not include a special purpose district described by
2-24 Section 403.0241(b), Government Code.

2-25 SECTION 3. Section 140.008, Local Government Code, is
2-26 amended by amending Subsections (d), (g), and (h) and adding
2-27 Subsection (i) to read as follows:

2-28 (d) As an alternative to providing an annual report under
2-29 Subsection (f), a political subdivision may provide to the
2-30 comptroller the information described by Subsection (b) and any
2-31 other related information required by the comptroller in the form
2-32 and in the manner prescribed by the comptroller. The comptroller
2-33 shall post the information provided by the political subdivision
2-34 and any other information the comptroller considers relevant or
2-35 necessary on the comptroller's Internet website. The comptroller
2-36 may post the information in the format that the comptroller
2-37 determines appropriate, provided that the information for each
2-38 political subdivision is easily located by searching the name of
2-39 the political subdivision on the Internet. If the political
2-40 subdivision maintains an Internet website, the political
2-41 subdivision shall provide a link from the website to the location on
2-42 the comptroller's website where the political subdivision's
2-43 financial information may be viewed. The comptroller shall adopt
2-44 rules necessary to implement this subsection.

2-45 (g) Notwithstanding any other provision of this section, a
2-46 district, as defined by Section 49.001, Water Code, satisfies the
2-47 requirements of this section if, on an annual basis, the district:

2-48 (1) complies with the requirements of Subchapter G,
2-49 Chapter 49, Water Code, regarding audit reports, affidavits of
2-50 financial dormancy, and annual financial reports; and

2-51 (2) either:

2-52 (A) submits the financial documents described by
2-53 Subchapter G, Chapter 49, Water Code, to the comptroller in the form
2-54 and manner prescribed by the comptroller; or

2-55 (B) takes action to ensure that the financial
2-56 documents described by Subchapter G, Chapter 49, Water Code, are
2-57 made available at a regular office of the district for inspection by
2-58 any person and, if the district maintains an Internet website, are
2-59 posted continuously for public viewing on the district's Internet
2-60 website.

2-61 (h) The comptroller shall post the documents submitted to
2-62 the comptroller under Subsection (g) and any other information the
2-63 comptroller considers relevant or necessary on the comptroller's
2-64 Internet website, to the extent that the documents as submitted to
2-65 the comptroller are in a form that facilitates compliance with
2-66 applicable technical accessibility standards and specifications
2-67 established in the electronic and information resources
2-68 accessibility policy adopted by the comptroller under other law.
2-69 The comptroller shall adopt rules necessary to implement this

3-1 subsection and Subsection (g).

3-2 (i) If information required to be posted by the comptroller
3-3 under this section is posted separately on an Internet website that
3-4 a state agency, the comptroller, or a political subdivision,
3-5 including a district as defined by Section 49.001, Water Code,
3-6 maintains or causes to be maintained, the comptroller may post on
3-7 the comptroller's Internet website a direct link to, or a clear
3-8 statement describing the location of, the separately posted
3-9 information instead of or in addition to reproducing the required
3-10 information on the comptroller's website.

3-11 SECTION 4. The changes in law made by this Act apply only to
3-12 a report required to be made on or after the effective date of this
3-13 Act. A report required to be made before the effective date of this
3-14 Act is governed by the law as it existed immediately before the
3-15 effective date of this Act, and that law is continued in effect for
3-16 that purpose.

3-17 SECTION 5. This Act takes effect September 1, 2019.

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