

By: Campbell

S.B. No. 465

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, or other subdivision of state government [~~political subdivision with statewide jurisdiction~~].

SECTION 3. Sections 403.0241(b), (c), (d), and (e), Government Code, are amended 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           (1) are authorized by [~~the~~] state [~~by a general or~~  
2 ~~special~~] law to:

3           (A) impose an ad valorem tax;

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

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

6           (D) [~~to~~] charge a fee; and

7           (2) during the most recent fiscal year:

8           (A) had bonds outstanding;

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

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

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

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

17           (2) the name of each [~~board~~] member of the governing  
18 body of the political subdivision [~~special purpose district~~];

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

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

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

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

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

11           (8) the information the political subdivision  
12 [~~special purpose district~~] is required to report under Section  
13 [140.008](#)(b) or (g), Local Government Code, including any revenue  
14 obligations;

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

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

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

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

25                   (A) refunding bonds; and

26                   (B) contract revenue bonds;

27           (11) the rate of any sales and use tax the political

1 subdivision [~~special purpose district~~] imposes; and

2 (12) for a political subdivision [~~special purpose~~  
3 ~~district~~] that imposes an ad valorem tax:

4 (A) the ad valorem tax rates described by Section  
5 26.16(a), Tax Code, for the political subdivision for the most  
6 recent tax year; or

7 (B) if the political subdivision is a district as  
8 defined by Section 49.001, Water Code, the ad valorem tax rate for  
9 the most recent tax year [~~if the district is a district as defined~~  
10 ~~by Section 49.001, Water Code; or~~

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

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

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

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

27 Sec. 403.0242. [~~SPECIAL PURPOSE DISTRICT~~] NONCOMPLIANCE

1 LIST. The comptroller shall prepare and maintain a noncompliance  
2 list of political subdivisions [~~special purpose districts~~] that  
3 have not timely complied with a requirement to provide information  
4 under Section 203.062, Local Government Code.

5 SECTION 5. Section 203.061, Local Government Code, is  
6 amended to read as follows:

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

10 SECTION 6. Section 203.062, Local Government Code, is  
11 amended to read as follows:

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

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

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

25 SECTION 7. Sections 203.063(a), (b), (c), (d), and (e),  
26 Local Government Code, are amended to read as follows:

27 (a) If a political subdivision [~~special purpose district~~]

1 does not timely comply with Section 203.062, the comptroller shall  
2 provide written notice to the political subdivision [~~special~~  
3 ~~purpose district~~]:

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

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

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

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

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

21 (2) the comptroller shall provide written notice to  
22 the political subdivision [~~special purpose district~~]:

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

25 (B) notifying the political subdivision [~~special~~  
26 ~~purpose district~~] that if the political subdivision [~~special~~  
27 ~~purpose district~~] does not report the required information on or

1 before the 30th day after the date the notice is provided:

2 (i) the political subdivision [~~special~~  
3 ~~purpose district~~] will be subject to an additional penalty of  
4 \$1,000; and

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

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

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

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

17 (2) the comptroller shall:

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

22 (B) provide written notice to the political  
23 subdivision [~~special purpose district~~] that the noncompliance will  
24 be reflected in the list until the political subdivision [~~special~~  
25 ~~purpose district~~] reports the required information.

26 SECTION 8. (a) The comptroller of public accounts shall  
27 update the database required by Section 403.0241, Government Code,

1 as amended by this Act, not later than September 1, 2020.

2 (b) A political subdivision described by Section  
3 403.0241(b), Government Code, as amended by this Act, shall  
4 transmit records and information to the comptroller of public  
5 accounts as required by Section 203.062, Local Government Code, as  
6 amended by this Act, not later than December 1, 2019.

7 SECTION 9. This Act takes effect September 1, 2019.