

By: Kolkhorst, Schwertner

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~~

1 ~~purpose districts~~] of this state that:

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

4 (A) impose an ad valorem tax;

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

6 (C) ~~to~~ impose an assessment; ~~to~~ or

7 (D) ~~to~~ charge a fee; and

8 (2) during the most recent fiscal year:

9 (A) had bonds outstanding;

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

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

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

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

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

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

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

1 comparable to those of a general manager or executive director, the  
2 name of the employee;

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

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

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

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

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

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

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

22 (9) [~~(10)~~] the aggregate initial principal amount of  
23 all bonds issued by the political subdivision, if applicable,  
24 [~~special purpose district~~] that are payable wholly or partly from  
25 ad valorem taxes, excluding:

26 (A) refunding bonds; and

27 (B) contract revenue bonds;

1           (10) [~~(11)~~] the rate of any sales and use tax the  
2 political subdivision [~~special purpose district~~] imposes; and

3           (11) [~~(12)~~] for a political subdivision [~~special~~  
4 ~~purpose district~~] that imposes an ad valorem tax, each of the ad  
5 valorem tax rates described by Section 26.16(a), Tax Code, that the  
6 political subdivision is required to calculate for the most recent  
7 tax year [+

8                           ~~[(A) the ad valorem tax rate for the most recent~~  
9 ~~tax year if the district is a district as defined by Section 49.001,~~  
10 ~~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           (c-1) The comptroller shall ensure that the database  
16 includes a function that:

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

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

20                                           (A) included in the database; and

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

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

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

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

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

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

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

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

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

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

25 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER  
26 INFORMATION TO COMPTROLLER. (a) A political subdivision [~~special~~  
27 ~~purpose district~~] shall transmit records and other information to

1 the comptroller annually for purposes of providing the comptroller  
2 with information to operate and update the Political Subdivision  
3 [~~Special Purpose District~~] Public Information Database under  
4 Section 403.0241, Government Code.

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

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

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

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

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

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

25 (b) Not later than the 30th day after the date the  
26 comptroller provides notice to a political subdivision [~~special~~  
27 ~~purpose district~~] under Subsection (a), the political subdivision

1 ~~[special purpose district]~~ must report the required information.

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

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

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

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

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

15 (i) the political subdivision ~~[special~~  
16 ~~purpose district]~~ will be subject to an additional penalty of  
17 \$1,000; and

18 (ii) the noncompliance will be reflected in  
19 the list maintained by the comptroller under Section [403.0242](#),  
20 Government Code.

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

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

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

3           (2) the comptroller shall:

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

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

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

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

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

25         (b) A political subdivision described by Section  
26 403.0241(b), Government Code, as amended by this Act, shall  
27 transmit records and information to the comptroller of public

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1 accounts as required by Section [203.062](#), Local Government Code, as  
2 amended by this Act, not later than December 1, 2020.

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