

By: Kolkhorst

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; ~~[,]~~ 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 e-mail address of each ~~[board]~~ member
19 of the governing body of the political subdivision ~~[special purpose~~
20 ~~district]~~;

21 (3) contact information for the main office of the
22 political subdivision ~~[special purpose district]~~, including the
23 physical address, ~~[the]~~ mailing address, and ~~[the]~~ main telephone
24 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 political subdivision
14 [~~special purpose district~~] is required to report under Section
15 140.008(b) [~~or (g)~~], Local Government Code, including any revenue
16 obligations;

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

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

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

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

27 (A) refunding bonds; and

1 (B) contract revenue bonds;

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

4 (12) for a political subdivision [~~special purpose~~
5 ~~district~~] that imposes an ad valorem tax, each of the ad valorem tax
6 rates described by Section 26.16(a), Tax Code, that the political
7 subdivision is required to calculate for the most recent 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 203.061, Local Government Code, is
15 amended to read as follows:

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

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

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

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

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

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

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

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

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

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

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

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 provide written notice to
4 the political subdivision [~~special purpose district~~]:

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

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

11 (i) the political subdivision [~~special~~
12 ~~purpose district~~] will be subject to an additional penalty of
13 \$1,000; and

14 (ii) the noncompliance will be reflected in
15 the list maintained by the comptroller under Section [403.0242](#),
16 Government Code.

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

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

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

26 (2) the comptroller shall:

27 (A) reflect the noncompliance in the list

1 maintained under Section 403.0242, Government Code, until the
2 political subdivision [~~special purpose district~~] reports all
3 information required under Section 203.062; and

4 (B) provide written notice to the political
5 subdivision [~~special purpose district~~] that the noncompliance will
6 be reflected in the list until the political subdivision [~~special~~
7 ~~purpose district~~] reports the required information.

8 SECTION 8. Sections 140.008(g) and (h), Local Government
9 Code, are repealed.

10 SECTION 9. (a) The comptroller of public accounts shall
11 update the database required by Section 403.0241, Government Code,
12 as amended by this Act, not later than December 1, 2021.

13 (b) A political subdivision described by Section
14 403.0241(b), Government Code, as amended by this Act, shall
15 transmit records and information to the comptroller of public
16 accounts as required by Section 203.062, Local Government Code, as
17 amended by this Act, not later than December 1, 2020.

18 SECTION 10. This Act takes effect September 1, 2019.