

By: Birdwell

S.B. No. 2097

A BILL TO BE ENTITLED

1 AN ACT
2 relating to the fiscal transparency of special purpose districts
3 and other political subdivisions.

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

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

7 (c) For each special purpose district described by
8 Subsection (b), the database must include:

9 (1) the name of the special purpose district;

10 (2) the name of each board member of the special
11 purpose district;

12 (3) contact information for the main office of the
13 special purpose district, including the physical address, the
14 mailing address, and the main telephone number;

15 (4) if the special purpose district employs a person
16 as a general manager or executive director, or in another position
17 to perform duties or functions comparable to those of a general
18 manager or executive director, the name of the employee;

19 (5) if the special purpose district contracts with a
20 utility operator, contact information for a person representing the
21 utility operator, including a mailing address and a telephone
22 number;

23 (6) if the special purpose district contracts with a
24 tax assessor-collector, contact information for a person

1 representing the tax assessor-collector, including a mailing
2 address and telephone number;

3 (7) the special purpose district's Internet website
4 address, if any;

5 (8) the financial information described by [~~the~~
6 ~~special purpose district is required to report under~~] Section
7 140.008(b) or (g), Local Government Code, including any revenue
8 obligations;

9 (9) the total amount of bonds authorized by the voters
10 of the special purpose district that are payable wholly or partly
11 from ad valorem taxes, excluding refunding bonds if refunding bonds
12 were separately authorized and excluding contract revenue bonds;

13 (10) the aggregate initial principal amount of all
14 bonds issued by the special purpose district that are payable
15 wholly or partly from ad valorem taxes, excluding refunding bonds
16 and contract revenue bonds;

17 (11) the rate of any sales and use tax the special
18 purpose district imposes; and

19 (12) for a special purpose district that imposes an ad
20 valorem tax:

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

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

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

13 SECTION 2. Section 140.008, Local Government Code, is
14 amended by amending Subsections (g) and (h) and adding Subsection
15 (i) to read as follows:

16 (g) Notwithstanding any other provision of this section, a
17 district, as defined by Section 49.001, Water Code, that is not a
18 district described by Section 403.0241(b), Government Code,
19 satisfies the requirements of this section if, on an annual basis,
20 the district:

21 (1) complies with the requirements of Subchapter G,
22 Chapter 49, Water Code, regarding audit reports, affidavits of
23 financial dormancy, and annual financial reports; and

24 (2) either:

25 (A) submits the financial documents described by
26 Subchapter G, Chapter 49, Water Code, to the comptroller in the form
27 and manner prescribed by the comptroller; or

1 (B) takes action to ensure that the financial
2 documents described by Subchapter G, Chapter 49, Water Code, are
3 made available at a regular office of the district for inspection by
4 any person and are posted continuously for public viewing on the
5 district's Internet website.

6 (h) The comptroller shall post the documents submitted to
7 the comptroller under Subsection (g) on the comptroller's Internet
8 website, to the extent that the documents as submitted to the
9 comptroller are in a form that facilitates compliance with
10 applicable technical accessibility standards and specifications
11 established in the electronic and information resources
12 accessibility policy adopted by the comptroller under other law.
13 If the comptroller determines that compliance with posting
14 requirements under this section imposes a significant difficulty or
15 expense on the district, the comptroller may provide individuals
16 with disabilities an alternate method of access as described by
17 Section 2054.460, Government Code, instead of posting the documents
18 on the comptroller's Internet website. The comptroller shall adopt
19 rules necessary to implement this subsection and Subsection (g).

20 (i) If information required to be posted by the comptroller
21 under this section is posted separately on an Internet website that
22 a state agency, the comptroller, or a political subdivision,
23 including a district as defined by Section 49.001, Water Code,
24 maintains or causes to be maintained, the comptroller may post on
25 the comptroller's Internet website a direct link to, or a clear
26 statement describing the location of, the separately posted
27 information instead of or in addition to reproducing the required

1 information on the comptroller's website, if that information is
2 easily located by searching the name of the political subdivision
3 or district on the Internet.

4 SECTION 3. The changes in law made by this Act apply only to
5 a report required to be made on or after the effective date of this
6 Act. A report required to be made before the effective date of this
7 Act is governed by the law as it existed immediately before the
8 effective date of this Act, and that law is continued in effect for
9 that purpose.

10 SECTION 4. This Act takes effect September 1, 2019.