

## **BILL ANALYSIS**

Senate Research Center  
89R3496 AMF-D

S.B. 843  
By: Kolkhorst  
Education K-16  
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As Filed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

In Texas, school district bonds and taxes play a crucial role in funding educational facilities, capital projects, and ongoing maintenance needs. However, despite the significance of these financial decisions, there is currently no centralized system for tracking and providing public access to detailed information regarding school district bonds, taxes, and the projects funded by these resources. This lack of transparency limits the ability of taxpayers, parents, and policymakers to fully understand the impact of bond-related decisions and to ensure that funds are used effectively.

S.B. 843 seeks to address this gap by requiring the Texas Education Agency (TEA) to establish and maintain a comprehensive database of school district bonds, taxes, and related projects. The proposed database will centralize critical financial data, making it more accessible to the public and allowing for greater transparency and accountability in school district financial management. By improving oversight, this initiative will enable stakeholders, including taxpayers and policymakers, to better track how bond funds are utilized and how bond issuances impact tax rates.

As proposed, S.B. 843 amends current law relating to a Texas Education Agency database of school district bonds, taxes, and bond-related projects.

### **RULEMAKING AUTHORITY**

Rulemaking authority is expressly granted to the commissioner of education in SECTION 1 (Section 45.114, Education Code) of this bill.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Subchapter E, Chapter 45, Education Code, by adding Section 45.114, as follows:

Sec. 45.114. BOND, TAX, AND PROJECT DATABASE. (a) Defines "bond," "database," and "maintenance tax."

(b) Requires the Texas Education Agency (TEA) to develop and maintain a database that includes current information regarding school district bonds, taxes, and bond-related projects, including:

- (1) certain information for each bond issued or proposed by a school district;
- (2) certain information for maintenance taxes that have been levied or proposed by a school district;
- (3) the results of any election held under Section 26.08 (Automatic Election to Approve Tax Rate of School District), Tax Code, including the ad valorem tax rate proposed by the school district for purposes of the election;

(4) a report generation function to allow TEA to generate reports of the information described by Subdivisions (1) and (2) for each school district, disaggregated by geographic areas; and

(5) a function that allows for the proposal of updates or corrections to the information included in the database.

(c) Requires a school district to provide TEA with the information described by Subsections (b)(1) through (3) and any other information requested by TEA for the purpose of maintaining the database established under this section.

(d) Authorizes TEA to contract with a third party as necessary for the development or maintenance of the database under this section.

(e) Authorizes the commissioner of education to adopt rules as necessary to implement this section.

SECTION 2. Effective date: September 1, 2025.