1   AN ACT

2 relating to the creation and maintenance of a database of taxing

3 unit bond, tax, and bond-related project information; providing a

4 civil penalty.

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

6   SECTION 1. Chapter 403, Government Code, is amended by

7 adding Subchapter V to read as follows:

8 SUBCHAPTER V. LOCAL GOVERNMENT BOND, TAX, AND PROJECT DATABASE

9   Sec. 403.701. DEFINITIONS. In this subchapter:

10   (1) "Tax year" and "taxing unit" have the meanings

11 assigned by Section 1.04, Tax Code.

12   (2) "Voter-approval tax rate" means the

13 voter-approval tax rate for a taxing unit calculated under Chapter

14 26, Tax Code.

15   Sec. 403.702. BOND, TAX, AND PROJECT DATABASE. (a) The

16 comptroller shall consult and coordinate with the Bond Review Board

17 to develop and maintain a database of current and historical

18 information regarding taxes imposed and bonds issued by each taxing

19 unit in this state.

20   (b) The database must include the following:

21   (1) for each bond proposed or issued by a taxing unit:

22   (A) the language of the ballot proposition to

23 approve the bond, if the bond was or will be submitted to the voters

24 of the taxing unit at an election held for that purpose;

1 (B) the projected interest and sinking fund tax

2 rate or projected tax rate for debt service, as applicable,

3 associated with a proposed bond;

4 (C) the result of any election held for the

5 purpose of approving the issuance of a proposed bond;

6 (D) a list of the projects to be funded using the

7 bond;

8 (E) an accounting of the use of the proceeds of

9 any issued bond, including a description of any project paid for

10 with the proceeds;

11 (F) a description of any increase in the interest

12 and sinking fund tax rate or tax rate for debt service, as

13 applicable, resulting from the issuance of a bond; and

14 (G) an estimate of the minimum dollar amount

15 required to be spent annually for debt service resulting from the

16 issuance of a bond;

17 (2) the language of the ballot proposition and the

18 result of any tax rate election held under Chapter 26, Tax Code,

19 including:

20 (A) the taxing unit's adopted tax rate;

21 (B) the taxing unit's voter-approval tax rate;

22 (C) the difference between the adopted tax rate

23 and the voter-approval tax rate for the taxing unit;

24 (D) the taxing unit's tax rate for the preceding

25 tax year;

26 (E) the number of votes cast in the election in

27 favor of the proposition and against the proposition; and

1   (F) if the proposition is not approved by the

2   voters of the taxing unit, the taxing unit's tax rate for the tax

3   year;

4   (3) for maintenance taxes levied or proposed by a

5   school district:

6   (A) the school district's proposed or approved

7   tax rate; and

8   (B) the language of the ballot proposition under

9   Section 45.003(d), Education Code;

10   (4) a report generation function that allows the

11 comptroller to generate a report of the information described by

12 Subdivisions (1) through (3) for each taxing unit, disaggregated by

13 geographic area within the taxing unit; and

14   (5) a function that allows for the proposal of updates

15 or corrections to the information contained in the database.

16   (c) For the purpose of Subsection (b)(1), a taxing unit

17 shall provide to the comptroller data for each proposed bond

18 independent of any other proposed bond, bond refinancing, or ad

19 valorem tax rate change.

20   (d) By August 7 or as soon thereafter as practicable, a

21 taxing unit shall provide to the comptroller the information

22 described by Subsections (b)(1) through (3) for the current tax

23 year and any other information requested by the comptroller for the

24 purpose of maintaining the database.

25   (d-1) Not later than January 1, 2026, a taxing unit shall

26 provide to the comptroller all available current and historical

27 information described by Subsections (b)(1) through (3) for the

1 2015 through 2025 tax years. This subsection expires January 31,

2 2026.

3   Sec. 403.703. OPERATION AND MAINTENANCE OF DATABASE. The

4 comptroller:

5   (1) may consult with the appropriate officer of, or

6 other person representing, a taxing unit to obtain the information

7 necessary to operate and maintain the database established under

8 this subchapter;

9   (2) may contract with a third party for the

10 development or maintenance of the database;

11   (3) shall coordinate with the Department of

12 Information Resources to include a separate link to the database on

13 the Internet website "Texas.gov/PropertyTaxes"; and

14   (4) may not charge a fee to the public for access to

15 the database.

16   Sec. 403.704. NONCOMPLIANCE; CIVIL PENALTY. (a) If a

17 taxing unit does not provide information to the comptroller as

18 required by this subchapter, the comptroller shall send written

19 notice to the taxing unit:

20   (1) describing the information the taxing unit is

21 required to provide to the comptroller; and

22   (2) informing the taxing unit that the taxing unit is

23 liable for a civil penalty in the amount provided by this section if

24 the taxing unit does not provide the required information on or

25 before the 30th day after the date the comptroller sends the written

26 notice.

27   (b) If a taxing unit does not provide the required

1 information as prescribed by Subsection (a), the taxing unit is

2 liable to the state for a civil penalty of $1,000.

3 (c) The attorney general may bring an action to recover the

4 civil penalty imposed under this section.

5 (d) It is a defense to an action brought under this section

6 that a taxing unit provided the required information or documents

7 to the extent the information or documents are not exempt from

8 disclosure or confidential under Chapter 552.

9 Sec. 403.705. RULEMAKING. (a) The comptroller may

10 establish procedures and adopt rules necessary to implement this

11 subchapter.

12 (b) The comptroller shall consult and coordinate with the

13 Bond Review Board and the Texas Education Agency to adopt rules to

14 implement a single data source entry method for a taxing unit to

15 provide to the comptroller the information required by this

16 subchapter.

17 SECTION 2. The comptroller of public accounts shall create

18 the database required by Subchapter V, Chapter 403, Government

19 Code, as added by this Act, and the Department of Information

20 Resources shall create a link to the database on its Internet

21 website as soon as practicable after January 1, 2026.

22 SECTION 3. This Act takes effect September 1, 2025.

_____   _____
    President of the Senate   Speaker of the House

    I certify that H.B. No. 103 was passed by the House on April 29, 2025, by the following vote: Yeas 110, Nays 33, 3 present, not voting; and that the House concurred in Senate amendments to H.B. No. 103 on May 28, 2025, by the following vote: Yeas 127, Nays 4, 2 present, not voting.

                                        _____
                                        Chief Clerk of the House

    I certify that H.B. No. 103 was passed by the Senate, with amendments, on May 25, 2025, by the following vote: Yeas 30, Nays 1.

                                        _____
                                        Secretary of the Senate

APPROVED: _____
               Date

    _____
           Governor