

By: Troxclair

H.B. No. 103

A BILL TO BE ENTITLED

AN ACT

relating to the creation and maintenance of a database of taxing unit bonds, taxes, and bond-related projects; providing a civil penalty.

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

SECTION 1. Subchapter B, Chapter 403, Government Code, is amended by adding Sections 403.0248 and 403.0249 to read as follows:

Sec. 403.0248. BOND, TAX, AND PROJECT DATABASE. (a) In this section, "Taxing unit" has the meaning assigned by Section 1.04(12), Tax Code.

(b) The comptroller shall consult and coordinate with the Bond Review Board to develop and maintain a database that includes current and historical information regarding taxing unit bonds, taxes, and bond-related projects, including:

(1) for each bond or other debt obligation issued or proposed by a taxing unit:

(A) the language of the ballot proposition if the bond or other debt obligation has been or will be approved at an election;

(B) the projected interest and sinking fund tax rate or projected tax rate for debt service, as applicable, associated with a proposed bond;

(C) the result of an election held for the

purpose of issuing a proposed bond or other debt obligation;

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

(E) an accounting of the use of the proceeds of any issued bond, including descriptions of any projects paid for with the proceeds; and

(F) any increase in the interest and sinking fund tax rate or tax rate for debt service, as applicable, resulting from issued bonds;

(2) the results of any election held under Chapter 26, Tax Code, including the ad valorem tax rate proposed by the taxing unit for purposes of the election and the taxing unit's voter-approval tax rate for the tax year of the election;

(3) for maintenance taxes that have been levied or proposed by a school district:

(A) each school district's proposed or approved tax rate; and

(B) the language of the ballot proposition under Section 45.003(d), Education Code;

(4) a report generation function to allow the comptroller to generate reports of the information described by Subdivisions (1) through (3) for each taxing unit, disaggregated by geographic area; and

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

(c) A taxing unit shall provide the comptroller with the information described by Subsections (b)(1) through (3) and any

1 other information requested by the comptroller for the purpose of  
2 maintaining the database established under this section. The  
3 comptroller may consult with the appropriate officer of, or other  
4 person representing, each taxing unit to obtain the information  
5 necessary to operate and update the database.

6 (d) The comptroller may contract with a third party as  
7 necessary for the development or maintenance of the database under  
8 this section.

9 (e) The comptroller may not charge a fee to the public to  
10 access the database.

11 (f) The comptroller may establish procedures and adopt  
12 rules as necessary to implement this section.

13 Sec. 403.0249. NONCOMPLIANCE; CIVIL PENALTY. (a) If a  
14 taxing unit has not complied with a requirement to provide  
15 information under Section 403.0248, the comptroller shall send a  
16 notice to the taxing unit. The notice must be in writing, describe  
17 the information that must be submitted to the comptroller, and  
18 inform the taxing unit that if the information is not provided on or  
19 before the 30th day after the date the notice is provided, the  
20 taxing unit will be subject to a civil penalty of \$1,000.

21 (b) If a taxing unit does not report the required  
22 information as prescribed by Subsection (b), the taxing unit is  
23 liable to the state for a civil penalty of \$1,000.

24 (c) The attorney general may sue to collect a civil penalty  
25 imposed under this section.

26 (d) It is a defense to an action brought under this section  
27 that the taxing unit provided the required information or documents

1 to the extent the information or documents are not exempt from  
2 disclosure or confidential under Chapter [552](#).

3       SECTION 2. The comptroller shall create and post on the  
4 comptroller's Internet website the database required by Section  
5 403.0248, Government Code, as added by this Act, not later than  
6 January 1, 2026.

7       SECTION 3. The comptroller is required to implement the  
8 changes in law made by this Act only if the legislature appropriates  
9 money specifically for that purpose. If the legislature does not  
10 appropriate money specifically for that purpose, the comptroller  
11 may, but is not required to, implement this Act using other  
12 appropriations available for that purpose.

13       SECTION 4. This Act takes effect September 1, 2025.