

SENATE AMENDMENTS
2nd Printing

By: Troxclair, Meyer, Vasut, H.B. No. 103
Morales of Maverick, Hickland, et al.

A BILL TO BE ENTITLED

AN ACT

relating to the creation and maintenance of a database of taxing unit bond, tax, and bond-related project information; providing a civil penalty.

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

SECTION 1. Chapter 403, Government Code, is amended by adding Subchapter V to read as follows:

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

Sec. 403.701. DEFINITIONS. In this subchapter:

(1) "Tax year" and "taxing unit" have the meanings assigned by Section 1.04, Tax Code.

(2) "Voter-approval tax rate" means the voter-approval tax rate for a taxing unit calculated under Chapter 26, Tax Code.

Sec. 403.702. BOND, TAX, AND PROJECT DATABASE. (a) The comptroller shall consult and coordinate with the Bond Review Board to develop and maintain a database of current and historical information regarding taxes imposed and bonds issued by each taxing unit in this state.

(b) The database must include the following:

(1) for each bond proposed or issued by a taxing unit:
(A) the language of the ballot proposition to approve the bond, if the bond was or will be submitted to the voters 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. The comptroller may establish
10 procedures and adopt rules necessary to implement this subchapter.

11 SECTION 2. The comptroller of public accounts shall create
12 the database required by Subchapter V, Chapter 403, Government
13 Code, as added by this Act, and the Department of Information
14 Resources shall create a link to the database on its Internet
15 website as soon as practicable after January 1, 2026.

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

ADOPTED

MAY 25 2025

Latey Law
Secretary of the Senate

Paul Bedenmont

FLOOR AMENDMENT NO. 1

BY: _____

1 Amend H.B. No 103 (senate committee printing) in SECTION 1 of
2 the bill, in added Section 403.705, Government Code (page 2), as
3 follows:

4 (1) On line 68, between "RULEMAKING." and "The", insert
5 "(a)".

6 (2) Immediately following line 69, add the following:

7 (b) The comptroller shall consult and coordinate with the
8 Bond Review Board and the Texas Education Agency to adopt rules to
9 implement a single data source entry method for a taxing unit to
10 provide to the comptroller the information required by this
11 subchapter.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

May 26, 2025

TO: Honorable Dustin Burrows, Speaker of the House, House of Representatives

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB103** by Troxclair (Relating to the creation and maintenance of a database of taxing unit bond, tax, and bond-related project information; providing a civil penalty.), **As Passed 2nd House**

Estimated Two-year Net Impact to General Revenue Related Funds for HB103, As Passed 2nd House: a negative impact of (\$1,258,000) through the biennium ending August 31, 2027.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five- Year Impact:

<i>Fiscal Year</i>	Probable Net Positive/(Negative) Impact to <i>General Revenue Related Funds</i>
2026	(\$1,169,000)
2027	(\$89,000)
2028	(\$89,000)
2029	(\$89,000)
2030	(\$89,000)

All Funds, Five-Year Impact:

<i>Fiscal Year</i>	Probable Savings/(Cost) from <i>General Revenue Fund</i> 1	<i>Change in Number of State Employees from FY 2025</i>
2026	(\$1,169,000)	1.0
2027	(\$89,000)	1.0
2028	(\$89,000)	1.0
2029	(\$89,000)	1.0
2030	(\$89,000)	1.0

Fiscal Analysis

The bill would require the Comptroller, in coordination with the Bond Review Board, to develop and maintain a database that includes current and historical information regarding taxes imposed and bonds issued. The database would include ballot language for bonds; projected tax rates for debt service; an estimate of the minimum dollar amount required to be spent annually for debt service resulting from the issuance of a bond; election results for bond approvals; lists of funded projects and accounting for bond proceeds; and tax rate changes resulting from issued bonds. The database would also track election results on tax rate election under Chapter 26 of the Tax Code; proposed or approved maintenance tax rates for school districts; and ballot language for school district maintenance taxes under Section 45.003(d) of the Education Code. The database

would, further, provide report generation by geographic area and a function for updates or corrections to the data.

The bill would require taxing units to provide required data to the Comptroller by specified timelines. The Comptroller would be required to develop the database, and the Department of Information Resources would be required to create a link to the database on its Internet website identified in the bill, by January 1, 2026. The Comptroller would be authorized to contract with a third party for database development and maintenance. Public access to the database would be free of charge. The Comptroller could adopt rules to implement this database. The Comptroller would be required to consult and coordinate with the Bond Review Board and Texas Education Agency to adopt rules to implement a single data source entry method for a taxing unit to provide the required information to the Comptroller.

The bill provides for a civil penalty. If a taxing unit fails to provide required information, the Comptroller must issue a written notice outlining the missing information; and the taxing unit would have 30 days to comply before the taxing unit would be subject to a \$1,000 civil penalty. The Texas Attorney General would be authorized to bring action to collect the penalty. A taxing unit may defend against a penalty by demonstrating it provided all non-exempt or non-confidential data.

Methodology

As the incidence of non-compliance warranting an imposition of a \$1,000 civil penalty is unknown, the fiscal impact cannot be estimated.

Administrative costs include staffing costs related to hiring one (1) Program Specialist IV FTE to assist with facilitating outreach and data collection. This bill also requires the Data Analysis and Transparency division to adopt procedures, rules, and enforce compliance.

Technology

The administrative cost includes technology costs of \$1,080,000 in fiscal year 2026 to implement the provisions of this bill. An estimated 7,200 programming hours would be required to develop the new database, implement noncompliance payments from taxing units and collect data to share publicly.

Local Government Impact

The bill provides for a civil penalty. If a taxing unit fails to provide required information, the Comptroller must issue a written notice outlining the missing information; and the taxing unit would have 30 days to comply before the taxing unit would be subject to a \$1,000 civil penalty. The Texas Attorney General would be authorized to sue to collect the penalty. A taxing unit may defend against a penalty by demonstrating it provided all non-exempt or non-confidential data.

As the incidence of non-compliance warranting an imposition of a \$1,000 civil penalty is unknown, the fiscal impact cannot be estimated.

Source Agencies: 304 Comptroller of Public Accounts, 352 Bond Review Board

LBB Staff: JMc, KK, SD, BRI, SZ

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION
May 21, 2025

TO: Honorable Paul Bettencourt, Chair, Senate Committee on Local Government

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB103** by Troxclair (Relating to the creation and maintenance of a database of taxing unit bond, tax, and bond-related project information; providing a civil penalty.), **As Engrossed**

Estimated Two-year Net Impact to General Revenue Related Funds for HB103, As Engrossed: a negative impact of (\$1,258,000) through the biennium ending August 31, 2027.

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Source Agencies: 304 Comptroller of Public Accounts, 352 Bond Review Board

LBB Staff: JMc, SZ, BRI, KK, SD

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 10, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB103** by Troxclair (relating to the creation and maintenance of a database of taxing unit bond, tax, and bond-related project information; providing a civil penalty.), **Committee Report 1st House, Substituted**

Estimated Two-year Net Impact to General Revenue Related Funds for HB103, Committee Report 1st House, Substituted: a negative impact of (\$1,258,000) through the biennium ending August 31, 2027.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

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Source Agencies: 304 Comptroller of Public Accounts, 352 Bond Review Board

LBB Staff: JMc, KK, SD, BRI

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

March 23, 2025

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: **HB103** by Troxclair (Relating to the creation and maintenance of a database of taxing unit bonds, taxes, and bond-related projects; providing a civil penalty.), **As Introduced**

Estimated Two-year Net Impact to General Revenue Related Funds for HB103, As Introduced: a negative impact of (\$1,258,000) through the biennium ending August 31, 2027.

The Comptroller of Public Accounts is required to implement a provision of the bill only if the legislature appropriates money specifically for that purpose. If the legislature does not appropriate money specifically for that purpose, the Comptroller of Public Accounts may, but is not required to, implement a provision of the bill using other appropriations available for that purpose.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

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service; election results for bond approvals; lists of funded projects and accounting for bond proceeds; and tax rate changes resulting from issued bonds. The database must also track election results on tax rate increases under Chapter 26 of the Tax Code; proposed or approved maintenance tax rates for school districts; and ballot language for school district maintenance taxes under Section 45.003(d) of the Education Code. The database must also provide report generation by geographic area and a function for updates or corrections to the data.

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Source Agencies: 304 Comptroller of Public Accounts, 352 Bond Review Board

LBB Staff: JMc, KK, SD, BRI