

House Bill 103
Senate Amendments
Section-by-Section Analysis

HOUSE VERSION

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;

(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 any election held for the purpose of approving the issuance of a proposed bond;

(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 a description of any project paid for with the proceeds;

(F) a description of any increase in the interest and sinking fund tax rate or tax rate for debt service, as applicable, resulting from the issuance of a bond; and

SENATE VERSION (IE)

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(G) an estimate of the minimum dollar amount required to be spent annually for debt service resulting from the issuance of a bond;
(2) the language of the ballot proposition and the result of any tax rate election held under Chapter 26, Tax Code, including:
(A) the taxing unit's adopted tax rate;
(B) the taxing unit's voter-approval tax rate;
(C) the difference between the adopted tax rate and the voter-approval tax rate for the taxing unit;
(D) the taxing unit's tax rate for the preceding tax year;
(E) the number of votes cast in the election in favor of the proposition and against the proposition; and
(F) if the proposition is not approved by the voters of the taxing unit, the taxing unit's tax rate for the tax year;
(3) for maintenance taxes levied or proposed by a school district:
(A) the 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 that allows the comptroller to generate a report of the information described by Subdivisions (1) through (3) for each taxing unit, disaggregated by geographic area within the taxing unit; and
(5) a function that allows for the proposal of updates or corrections to the information contained in the database.
(c) For the purpose of Subsection (b)(1), a taxing unit shall provide to the comptroller data for each proposed bond independent of any other proposed bond, bond refinancing, or ad valorem tax rate change.
(d) By August 7 or as soon thereafter as practicable, a taxing unit shall provide to the comptroller the information

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(B) the taxing unit's voter-approval tax rate;
(C) the difference between the adopted tax rate and the voter-approval tax rate for the taxing unit;
(D) the taxing unit's tax rate for the preceding tax year;
(E) the number of votes cast in the election in favor of the proposition and against the proposition; and
(F) if the proposition is not approved by the voters of the taxing unit, the taxing unit's tax rate for the tax year;
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(A) the school district's proposed or approved tax rate; and
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described by Subsections (b)(1) through (3) for the current tax year and any other information requested by the comptroller for the purpose of maintaining the database.

(d-1) Not later than January 1, 2026, a taxing unit shall provide to the comptroller all available current and historical information described by Subsections (b)(1) through (3) for the 2015 through 2025 tax years. This subsection expires January 31, 2026.

Sec. 403.703. OPERATION AND MAINTENANCE OF DATABASE. The comptroller:

(1) may consult with the appropriate officer of, or other person representing, a taxing unit to obtain the information necessary to operate and maintain the database established under this subchapter;

(2) may contract with a third party for the development or maintenance of the database;

(3) shall coordinate with the Department of Information Resources to include a separate link to the database on the Internet website "Texas.gov/PropertyTaxes"; and

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

Sec. 403.704. NONCOMPLIANCE; CIVIL PENALTY. (a) If a taxing unit does not provide information to the comptroller as required by this subchapter, the comptroller shall send written notice to the taxing unit:

(1) describing the information the taxing unit is required to provide to the comptroller; and

(2) informing the taxing unit that the taxing unit is liable for a civil penalty in the amount provided by this section if the taxing unit does not provide the required information on or before the 30th day after the date the comptroller sends the written notice.

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(b) If a taxing unit does not provide the required information as prescribed by Subsection (a), the taxing unit is liable to the state for a civil penalty of \$1,000.
(c) The attorney general may bring an action to recover the civil penalty imposed under this section.
(d) It is a defense to an action brought under this section that a taxing unit provided the required information or documents to the extent the information or documents are not exempt from disclosure or confidential under Chapter 552.
Sec. 403.705. RULEMAKING. The comptroller may establish procedures and adopt rules necessary to implement this subchapter.

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

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

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(b) If a taxing unit does not provide the required information as prescribed by Subsection (a), the taxing unit is liable to the state for a civil penalty of \$1,000.
(c) The attorney general may bring an action to recover the civil penalty imposed under this section.
(d) It is a defense to an action brought under this section that a taxing unit provided the required information or documents to the extent the information or documents are not exempt from disclosure or confidential under Chapter 552.
Sec. 403.705. RULEMAKING. (a) The comptroller may establish procedures and adopt rules necessary to implement this subchapter. [FA1(1)]
(b) The comptroller shall consult and coordinate with the Bond Review Board and the Texas Education Agency to adopt rules to implement a single data source entry method for a taxing unit to provide to the comptroller the information required by this subchapter. [FA1(2)]

SECTION 2. Same as House version.

SECTION 3. Same as House version.

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