

1-1 By: Campbell S.B. No. 309
 1-2 (In the Senate - Filed January 15, 2015; February 2, 2015,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 23, 2015, reported favorably by the following vote: Yeas 12,
 1-5 Nays 0; April 23, 2015, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9	X			
1-10	X			
1-11			X	
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17			X	
1-18	X			
1-19	X			
1-20	X			
1-21	X			
1-22			X	

1-23 A BILL TO BE ENTITLED
 1-24 AN ACT

1-25 relating to public access to boundary, financial, and tax rate
 1-26 information of certain political subdivisions.

1-27 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-28 SECTION 1. Subchapter A, Chapter 44, Education Code, is
 1-29 amended by adding Section 44.012 to read as follows:

1-30 Sec. 44.012. ANNUAL TRANSMISSION OF INFORMATION TO
 1-31 COMPTROLLER. The agency shall transmit annually an electronic copy
 1-32 of each school district's adopted budget and any school district
 1-33 financial reports filed with and reviewed by the agency under
 1-34 Section 44.010 for purposes of providing the comptroller with
 1-35 information to operate and update the Political Subdivision Public
 1-36 Information Warehouse under Section 403.0241, Government Code. The
 1-37 agency shall transmit the information in the form prescribed by the
 1-38 comptroller.

1-39 SECTION 2. Subchapter B, Chapter 403, Government Code, is
 1-40 amended by adding Section 403.0241 to read as follows:

1-41 Sec. 403.0241. POLITICAL SUBDIVISION PUBLIC INFORMATION
 1-42 WAREHOUSE. (a) In this section, "tax year" has the meaning
 1-43 assigned by Section 1.04, Tax Code.

1-44 (b) The comptroller shall create and make accessible on the
 1-45 Internet a database, to be known as the Political Subdivision
 1-46 Public Information Warehouse, that contains information regarding
 1-47 all active political subdivisions of this state that are authorized
 1-48 by the state by a general or special law to impose an ad valorem or
 1-49 sales and use tax or to issue bonds, notes, or other obligations.

1-50 (c) The warehouse database must include with respect to each
 1-51 political subdivision described by Subsection (b):

1-52 (1) the name of the political subdivision;

1-53 (2) the rate of any sales and use tax the political
 1-54 subdivision imposes;

1-55 (3) the table of ad valorem tax rates for the most
 1-56 recent tax year described by Section 26.16, Tax Code, in the form
 1-57 required by that section;

1-58 (4) the total amount of the political subdivision's
 1-59 debt, including principal and interest, and the year in which that
 1-60 debt would be paid in accordance with the current applicable terms;

1-61 (5) the political subdivision's Internet website

2-1 address or, if the political subdivision does not operate an
 2-2 Internet website, contact information to enable a member of the
 2-3 public to obtain information from the political subdivision; and
 2-4 (6) the Internet website address for the appraisal
 2-5 district in each county in which the political subdivision has
 2-6 territory.

2-7 (d) The warehouse database may include with respect to each
 2-8 political subdivision described by Subsection (b) the following
 2-9 information, or a link to the information, that is provided through
 2-10 an Internet website maintained by the political subdivision:

2-11 (1) information describing the political
 2-12 subdivision's boundaries;

2-13 (2) the political subdivision's budget for its current
 2-14 fiscal year;

2-15 (3) each current check registry published by the
 2-16 political subdivision's governing body; and

2-17 (4) any other current financial audit or annual report
 2-18 published by the political subdivision's governing body.

2-19 (e) The comptroller may consult with the appropriate
 2-20 officer of, or other person representing, each political
 2-21 subdivision described by Subsection (b) to obtain the information
 2-22 necessary to operate and update the warehouse database.

2-23 (f) The governing body of a political subdivision that
 2-24 publishes on the political subdivision's Internet website the
 2-25 political subdivision's check registry shall provide to the
 2-26 comptroller the Internet address of the Internet page on which that
 2-27 registry may be accessed for purposes of Subsection (d)(3).

2-28 (g) To the extent information required in the warehouse
 2-29 database is otherwise collected or maintained by a state agency or
 2-30 political subdivision, the comptroller may request and the state
 2-31 agency or political subdivision shall provide that information and
 2-32 updates to the information as necessary for inclusion in the
 2-33 warehouse database.

2-34 (h) The comptroller shall update information in the
 2-35 warehouse database regarding the rates of taxes imposed by each
 2-36 political subdivision described by Subsection (b) at least
 2-37 annually.

2-38 (i) To the extent possible, the comptroller shall present
 2-39 information in the warehouse database in a manner that is
 2-40 searchable and intuitive to users. The comptroller may enhance and
 2-41 organize the presentation of the information through the use of
 2-42 graphical representations as the comptroller considers
 2-43 appropriate.

2-44 (j) The comptroller may not charge a fee to the public to
 2-45 access the warehouse database.

2-46 (k) The comptroller may establish procedures and adopt
 2-47 rules to implement this section.

2-48 SECTION 3. Chapter 203, Local Government Code, is amended
 2-49 by adding Subchapter D to read as follows:

2-50 SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER

2-51 Sec. 203.061. APPLICABILITY OF SUBCHAPTER. (a) This
 2-52 subchapter applies only to the following political subdivisions of
 2-53 this state:

2-54 (1) each political subdivision that has authority to
 2-55 issue general obligation bonds, except as provided by Subsection
 2-56 (b), including a taxing unit as defined by Section 1.04, Tax Code,
 2-57 that has authority to issue general obligation bonds; and

2-58 (2) each special purpose district or other political
 2-59 subdivision that has authority to impose a sales tax, including a
 2-60 taxing entity as defined by Section 322.002, Tax Code.

2-61 (b) This subchapter does not apply to a school district.

2-62 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER
 2-63 INFORMATION TO COMPTROLLER. A political subdivision shall transmit
 2-64 records and other information specified by this subchapter to the
 2-65 comptroller annually for purposes of providing the comptroller with
 2-66 information to operate and update the Political Subdivision Public
 2-67 Information Warehouse under Section 403.0241, Government Code. The
 2-68 political subdivision shall transmit the records and other
 2-69 information in a form and in the manner prescribed by the

3-1 comptroller.

3-2 Sec. 203.063. BOUNDARIES AND DISSOLUTION RECORDS. (a) A
3-3 political subdivision, other than a county or municipality, shall
3-4 transmit to the comptroller as provided by Section 203.062 each
3-5 information form, map, and plat, and any amendment to an
3-6 information form, map, or plat, and each statement regarding the
3-7 annexation or consolidation of the political subdivision.

3-8 (a-1) A political subdivision that is active on September 1,
3-9 2015, shall transmit the information required by Subsection (a) to
3-10 the comptroller not later than September 1, 2016. This subsection
3-11 expires January 1, 2017.

3-12 (b) A political subdivision created on or after September 1,
3-13 2015, shall transmit the information required by Subsection (a) to
3-14 the comptroller on or before the later of:

3-15 (1) September 1, 2016; or

3-16 (2) six months after the political subdivision's
3-17 creation date.

3-18 (c) If after a political subdivision transmits the
3-19 information required by Subsection (a) to the comptroller the
3-20 political subdivision's boundaries change or the political
3-21 subdivision dissolves, the political subdivision shall transmit to
3-22 the comptroller as provided by Section 203.062 and as applicable
3-23 each information form, map, and plat, and any amendment to an
3-24 information form, map, or plat, and each statement regarding the
3-25 dissolution, annexation, or consolidation of the district not later
3-26 than six months after the date the change in boundaries or
3-27 dissolution occurs.

3-28 Sec. 203.064. FINANCIAL INFORMATION. A political
3-29 subdivision shall transmit to the comptroller as provided by
3-30 Section 203.062 the following financial information:

3-31 (1) the political subdivision's most recently adopted
3-32 annual budget; and

3-33 (2) the political subdivision's most recent annual
3-34 financial report.

3-35 Sec. 203.065. INTERNET WEBSITE. A political subdivision
3-36 shall transmit to the comptroller as provided by Section 203.062
3-37 the address of the Internet website maintained by the political
3-38 subdivision, if any.

3-39 SECTION 4. The comptroller of public accounts shall create
3-40 and post on the Internet the Political Subdivision Public
3-41 Information Warehouse required by Section 403.0241, Government
3-42 Code, as added by this Act, not later than December 31, 2017.

3-43 SECTION 5. This Act takes effect September 1, 2015.

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