

1-1 By: Campbell S.B. No. 200  
 1-2 (In the Senate - Filed November 14, 2016; January 25, 2017,  
 1-3 read first time and referred to Committee on Finance; May 8, 2017,  
 1-4 reported adversely, with favorable Committee Substitute by the  
 1-5 following vote: Yeas 14, Nays 0; May 8, 2017, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Nelson	X			
1-8 Hinojosa	X			
1-9 Bettencourt	X			
1-10 Birdwell	X			
1-11 Hancock	X			
1-12 Huffman	X			
1-13 Kolthorst	X			
1-14 Nichols	X			
1-15 Schwertner			X	
1-16 Seliger	X			
1-17 Taylor of Galveston	X			
1-18 Uresti	X			
1-19 Watson	X			
1-20 West	X			
1-21 Whitmire	X			

1-23 COMMITTEE SUBSTITUTE FOR S.B. No. 200 By: Bettencourt

1-24 A BILL TO BE ENTITLED  
 1-25 AN ACT

1-26 relating to public access to boundary, financial, and tax rate  
 1-27 information of certain political subdivisions.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. Subchapter A, Chapter 44, Education Code, is  
 1-30 amended by adding Section 44.012 to read as follows:

1-31 Sec. 44.012. ANNUAL TRANSMISSION OF INFORMATION TO  
 1-32 COMPTROLLER. The agency shall transmit annually an electronic copy  
 1-33 of each school district's adopted budget and any school district  
 1-34 financial reports filed with and reviewed by the agency under  
 1-35 Section 44.010 for purposes of providing the comptroller with  
 1-36 information to operate and update the Political Subdivision Public  
 1-37 Information Warehouse under Section 403.0243, Government Code. The  
 1-38 agency shall transmit the information in the form prescribed by the  
 1-39 comptroller.

1-40 SECTION 2. Subchapter B, Chapter 403, Government Code, is  
 1-41 amended by adding Section 403.0243 to read as follows:

1-42 Sec. 403.0243. POLITICAL SUBDIVISION PUBLIC INFORMATION  
 1-43 WAREHOUSE. (a) In this section, "tax year" has the meaning  
 1-44 assigned by Section 1.04, Tax Code.

1-45 (b) The comptroller shall create and make accessible on the  
 1-46 Internet a database, to be known as the Political Subdivision  
 1-47 Public Information Warehouse, that contains information regarding  
 1-48 all active political subdivisions of this state that are authorized  
 1-49 by the state by a general or special law to impose an ad valorem or  
 1-50 sales and use tax or to issue bonds, notes, or other obligations.

1-51 (c) The warehouse database must include with respect to each  
 1-52 political subdivision described by Subsection (b):

1-53 (1) the name of the political subdivision;

1-54 (2) the rate of any sales and use tax the political  
 1-55 subdivision imposes;

1-56 (3) the table of ad valorem tax rates for the most  
 1-57 recent tax year described by Section 26.16, Tax Code, in the form  
 1-58 required by that section;

1-59 (4) the total amount of the political subdivision's  
 1-60 debt, including principal and interest, and the year in which that

2-1 debt would be paid in accordance with the current applicable terms;  
2-2 (5) the political subdivision's Internet website  
2-3 address or, if the political subdivision does not operate an  
2-4 Internet website, contact information to enable a member of the  
2-5 public to obtain information from the political subdivision; and  
2-6 (6) the Internet website address for the appraisal  
2-7 district in each county in which the political subdivision has  
2-8 territory.  
2-9 (d) The warehouse database may include with respect to each  
2-10 political subdivision described by Subsection (b) the following  
2-11 information, or a link to the information, that is provided through  
2-12 an Internet website maintained by the political subdivision:  
2-13 (1) information describing the political  
2-14 subdivision's boundaries;  
2-15 (2) the political subdivision's budget for its current  
2-16 fiscal year;  
2-17 (3) each current check registry published by the  
2-18 political subdivision's governing body; and  
2-19 (4) any other current financial audit or annual report  
2-20 published by the political subdivision's governing body.  
2-21 (e) The comptroller may consult with the appropriate  
2-22 officer of, or other person representing, each political  
2-23 subdivision described by Subsection (b) to obtain the information  
2-24 necessary to operate and update the warehouse database.  
2-25 (f) The governing body of a political subdivision that  
2-26 publishes on the political subdivision's Internet website the  
2-27 political subdivision's check registry shall provide to the  
2-28 comptroller the Internet website address of the Internet page on  
2-29 which that registry may be accessed for purposes of Subsection  
2-30 (d)(3).  
2-31 (g) To the extent information required in the warehouse  
2-32 database is otherwise collected or maintained by a state agency or  
2-33 political subdivision, the comptroller may request and the state  
2-34 agency or political subdivision shall provide that information and  
2-35 updates to the information as necessary for inclusion in the  
2-36 warehouse database.  
2-37 (h) The comptroller shall update information in the  
2-38 warehouse database regarding the rates of taxes imposed by each  
2-39 political subdivision described by Subsection (b) at least  
2-40 annually.  
2-41 (i) To the extent possible, the comptroller shall present  
2-42 information in the warehouse database in a manner that is  
2-43 searchable and intuitive to users. The comptroller may enhance and  
2-44 organize the presentation of the information through the use of  
2-45 graphical representations as the comptroller considers  
2-46 appropriate.  
2-47 (j) The comptroller may not charge a fee to the public to  
2-48 access the warehouse database.  
2-49 (k) The comptroller may establish procedures and adopt  
2-50 rules to implement this section.  
2-51 SECTION 3. Chapter 203, Local Government Code, is amended  
2-52 by adding Subchapter D to read as follows:  
2-53 SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER  
2-54 Sec. 203.061. APPLICABILITY OF SUBCHAPTER. (a) This  
2-55 subchapter applies only to the following political subdivisions of  
2-56 this state:  
2-57 (1) each political subdivision that has authority to  
2-58 issue general obligation bonds, except as provided by Subsection  
2-59 (b), including a taxing unit as defined by Section 1.04, Tax Code,  
2-60 that has authority to issue general obligation bonds; and  
2-61 (2) each special purpose district or other political  
2-62 subdivision that has authority to impose a sales tax, including a  
2-63 taxing entity as defined by Section 322.002, Tax Code.  
2-64 (b) This subchapter does not apply to a school district.  
2-65 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER  
2-66 INFORMATION TO COMPTROLLER. A political subdivision shall transmit  
2-67 annually records and other information specified by this subchapter  
2-68 to the comptroller for purposes of providing the comptroller with  
2-69 information to operate and update the Political Subdivision Public

3-1 Information Warehouse under Section 403.0243, Government Code. The  
3-2 political subdivision shall transmit the records and other  
3-3 information in a form and in the manner prescribed by the  
3-4 comptroller.

3-5 Sec. 203.063. BOUNDARIES AND DISSOLUTION RECORDS. (a) A  
3-6 political subdivision, other than a county or municipality, shall  
3-7 transmit to the comptroller as provided by Section 203.062 each  
3-8 information form, map, and plat, and any amendment to an  
3-9 information form, map, or plat, and each statement regarding the  
3-10 annexation or consolidation of the political subdivision.

3-11 (a-1) A political subdivision that is active on September 1,  
3-12 2017, shall transmit the information required by Subsection (a) to  
3-13 the comptroller not later than September 1, 2018. This subsection  
3-14 expires January 1, 2019.

3-15 (b) A political subdivision created on or after September 1,  
3-16 2017, shall transmit the information required by Subsection (a) to  
3-17 the comptroller on or before the later of:

3-18 (1) September 1, 2018; or

3-19 (2) six months after the political subdivision's  
3-20 creation date.

3-21 (c) If after a political subdivision transmits the  
3-22 information required by Subsection (a) to the comptroller the  
3-23 political subdivision's boundaries change or the political  
3-24 subdivision dissolves, the political subdivision shall transmit to  
3-25 the comptroller as provided by Section 203.062 and as applicable  
3-26 each information form, map, and plat, and any amendment to an  
3-27 information form, map, or plat, and each statement regarding the  
3-28 dissolution, annexation, or consolidation of the district not later  
3-29 than six months after the date the change in boundaries or  
3-30 dissolution occurs.

3-31 Sec. 203.064. FINANCIAL INFORMATION. A political  
3-32 subdivision shall transmit to the comptroller as provided by  
3-33 Section 203.062 the following financial information:

3-34 (1) the political subdivision's most recently adopted  
3-35 annual budget; and

3-36 (2) the political subdivision's most recent annual  
3-37 financial report.

3-38 Sec. 203.065. INTERNET WEBSITE. A political subdivision  
3-39 shall transmit to the comptroller as provided by Section 203.062  
3-40 the Internet website address maintained by the political  
3-41 subdivision, if any.

3-42 SECTION 4. (a) Subject to Subsection (b) of this section,  
3-43 the comptroller of public accounts shall create and post on the  
3-44 Internet the Political Subdivision Public Information Warehouse  
3-45 required by Section 403.0243, Government Code, as added by this  
3-46 Act, not later than December 31, 2019.

3-47 (b) The comptroller of public accounts is required to  
3-48 implement this Act only if the legislature appropriates money  
3-49 specifically for that purpose. If the legislature does not  
3-50 appropriate money specifically for that purpose, the comptroller  
3-51 may, but is not required to, implement this Act using other  
3-52 appropriations available for that purpose.

3-53 (c) The Texas Education Agency is not required to comply  
3-54 with Section 44.012, Education Code, as added by this Act, and a  
3-55 political subdivision of this state is not required to comply with  
3-56 Subchapter D, Chapter 203, Local Government Code, as added by this  
3-57 Act, until the comptroller of public accounts implements Section  
3-58 403.0243, Government Code, as added by this Act.

3-59 SECTION 5. This Act takes effect September 1, 2017.

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