

1-1 By: Kolkhorst S.B. No. 1253  
1-2 (In the Senate - Filed February 27, 2019; March 7, 2019,  
1-3 read first time and referred to Committee on Intergovernmental  
1-4 Relations; April 1, 2019, reported adversely, with favorable  
1-5 Committee Substitute by the following vote: Yeas 7, Nays 0;  
1-6 April 1, 2019, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			

1-16 COMMITTEE SUBSTITUTE FOR S.B. No. 1253 By: Nichols

1-17 A BILL TO BE ENTITLED  
1-18 AN ACT

1-19 relating to a public database maintained by the comptroller of  
1-20 information about certain political subdivisions.

1-21 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-22 SECTION 1. The heading to Section 403.0241, Government  
1-23 Code, is amended to read as follows:

1-24 Sec. 403.0241. POLITICAL SUBDIVISION [~~SPECIAL PURPOSE~~  
1-25 ~~DISTRICT~~] PUBLIC INFORMATION DATABASE.

1-26 SECTION 2. Section 403.0241(a)(1), Government Code, is  
1-27 amended to read as follows:

1-28 (1) "Political subdivision" [~~"Special purpose~~  
1-29 ~~district"~~] means a [~~political subdivision of this state with~~  
1-30 ~~geographic boundaries that define the subdivision's territorial~~  
1-31 ~~jurisdiction. The term does not include a~~] municipality, county,  
1-32 junior college district, independent school district, other  
1-33 special district, or other subdivision of state government  
1-34 [~~political subdivision with statewide jurisdiction~~].

1-35 SECTION 3. Section 403.0241, Government Code, is amended by  
1-36 amending Subsections (b), (c), (d), and (e) and adding Subsection  
1-37 (c-1) to read as follows:

1-38 (b) The comptroller shall create and make accessible on the  
1-39 Internet a database, to be known as the Political Subdivision  
1-40 [~~Special Purpose District~~] Public Information Database, that  
1-41 contains information regarding all political subdivisions [~~special~~  
1-42 ~~purpose districts~~] of this state that:

1-43 (1) are authorized by [~~the~~] state [~~by a general or~~  
1-44 ~~special~~] law to:

- 1-45 (A) impose an ad valorem tax;
- 1-46 (B) impose [~~or~~] a sales and use tax;
- 1-47 (C) [~~to~~] impose an assessment; [~~to~~] or
- 1-48 (D) [~~to~~] charge a fee; and

1-49 (2) during the most recent fiscal year:

- 1-50 (A) had bonds outstanding;
- 1-51 (B) had gross receipts from operations, loans,  
1-52 taxes, or contributions in excess of \$250,000; or
- 1-53 (C) had cash and temporary investments in excess  
1-54 of \$250,000.

1-55 (c) For each political subdivision [~~special purpose~~  
1-56 ~~district~~] described by Subsection (b), the database must include:

1-57 (1) the name of the political subdivision [~~special~~  
1-58 ~~purpose district~~];

1-59 (2) the name and, if available, e-mail address of each  
1-60 [~~board~~] member of the governing body of the political subdivision

2-1 ~~[special purpose district];~~  
2-2 (3) current contact information for the main office of  
2-3 the political subdivision ~~[special purpose district]~~, including  
2-4 the physical address, ~~[the]~~ mailing address, and ~~[the]~~ main  
2-5 telephone number;  
2-6 (4) if the political subdivision ~~[special purpose~~  
2-7 ~~district]~~ employs a person as a general manager or executive  
2-8 director, or in another position to perform duties or functions  
2-9 comparable to those of a general manager or executive director, the  
2-10 name of the employee;  
2-11 (5) if the political subdivision ~~[special purpose~~  
2-12 ~~district]~~ contracts with a utility operator, contact information  
2-13 for a person representing the utility operator, including a mailing  
2-14 address and ~~[a]~~ telephone number;  
2-15 (6) if the political subdivision ~~[special purpose~~  
2-16 ~~district]~~ contracts with a tax assessor-collector, contact  
2-17 information for a person representing the tax assessor-collector,  
2-18 including a mailing address and telephone number;  
2-19 (7) the political subdivision's ~~[special purpose~~  
2-20 ~~district's]~~ Internet website address, if any;  
2-21 (8) ~~[the information the special purpose district is~~  
2-22 ~~required to report under Section 140.008(b) or (g), Local~~  
2-23 ~~Government Code, including any revenue obligations;~~  
2-24 ~~[(9)]~~ the total amount of bonds authorized by the  
2-25 voters of the political subdivision ~~[special purpose district]~~ that  
2-26 are payable wholly or partly from ad valorem taxes, excluding:  
2-27 (A) refunding bonds if ~~[refunding bonds were]~~  
2-28 separately authorized; and  
2-29 (B) ~~[excluding]~~ contract revenue bonds;  
2-30 (9) ~~[(10)]~~ the aggregate initial principal amount of  
2-31 all bonds issued by the political subdivision, if applicable,  
2-32 ~~[special purpose district]~~ that are payable wholly or partly from  
2-33 ad valorem taxes, excluding:  
2-34 (A) refunding bonds; and  
2-35 (B) contract revenue bonds;  
2-36 (10) ~~[(11)]~~ the rate of any sales and use tax the  
2-37 political subdivision ~~[special purpose district]~~ imposes; and  
2-38 (11) ~~[(12)]~~ for a political subdivision ~~[special~~  
2-39 ~~purpose district]~~ that imposes an ad valorem tax, each of the ad  
2-40 valorem tax rates described by Section 26.16(a), Tax Code, that the  
2-41 political subdivision is required to calculate for the most recent  
2-42 tax year ~~[+]~~  
2-43 ~~[(A) the ad valorem tax rate for the most recent~~  
2-44 ~~tax year if the district is a district as defined by Section 49.001,~~  
2-45 ~~Water Code; or~~  
2-46 ~~[(B) the table of ad valorem tax rates for the~~  
2-47 ~~most recent tax year described by Section 26.16, Tax Code, in the~~  
2-48 ~~form required by that section, if the district is not a district as~~  
2-49 ~~defined by Section 49.001, Water Code].~~  
2-50 (c-1) The comptroller shall ensure that the database  
2-51 includes a function that:  
2-52 (1) allows a user to search by address; and  
2-53 (2) produces a listing of each political subdivision  
2-54 that is:  
2-55 (A) included in the database; and  
2-56 (B) authorized by state law to impose an ad  
2-57 valorem tax, impose a sales and use tax, impose an assessment, or  
2-58 charge a fee at that address.  
2-59 (d) The comptroller may consult with the appropriate  
2-60 officer of, or other person representing, each political  
2-61 subdivision ~~[special purpose district]~~ to obtain the information  
2-62 necessary to operate and update the database.  
2-63 (e) To the extent information required in the database is  
2-64 otherwise collected or maintained by a state agency or political  
2-65 subdivision ~~[special purpose district]~~, the comptroller may  
2-66 require the state agency or political subdivision ~~[special purpose~~  
2-67 ~~district]~~ to provide that information and updates to the  
2-68 information as necessary for inclusion in the database.  
2-69 SECTION 4. Section 403.0242, Government Code, is amended to

3-1 read as follows:

3-2 Sec. 403.0242. [~~SPECIAL PURPOSE DISTRICT~~] NONCOMPLIANCE

3-3 LIST. The comptroller shall prepare and maintain a noncompliance

3-4 list of political subdivisions [~~special purpose districts~~] that

3-5 have not timely complied with a requirement to provide information

3-6 under Section 203.062, Local Government Code.

3-7 SECTION 5. Section 140.008, Local Government Code, is

3-8 amended by adding Subsection (a-1) to read as follows:

3-9 (a-1) This section does not apply to a political subdivision

3-10 described by Section 403.0241(b), Government Code.

3-11 SECTION 6. Section 203.061, Local Government Code, is

3-12 amended to read as follows:

3-13 Sec. 203.061. APPLICABILITY OF SUBCHAPTER. This subchapter

3-14 applies only to a political subdivision [~~special purpose district~~]

3-15 described by Section 403.0241(b), Government Code.

3-16 SECTION 7. Section 203.062, Local Government Code, is

3-17 amended to read as follows:

3-18 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER

3-19 INFORMATION TO COMPTROLLER. (a) A political subdivision [~~special~~

3-20 ~~purpose district~~] shall transmit records and other information to

3-21 the comptroller annually for purposes of providing the comptroller

3-22 with information to operate and update the Political Subdivision

3-23 [~~Special Purpose District~~] Public Information Database under

3-24 Section 403.0241, Government Code.

3-25 (b) The political subdivision [~~special purpose district~~]

3-26 may comply with Subsection (a) by affirming that records and other

3-27 information previously transmitted are current.

3-28 (c) The political subdivision [~~special purpose district~~]

3-29 shall transmit the records and other information in a form and in

3-30 the manner prescribed by the comptroller.

3-31 SECTION 8. Sections 203.063(a), (b), (c), (d), and (e),

3-32 Local Government Code, are amended to read as follows:

3-33 (a) If a political subdivision [~~special purpose district~~]

3-34 does not timely comply with Section 203.062, the comptroller shall

3-35 provide [~~written~~] notice by e-mail to the political subdivision

3-36 [~~special purpose district~~]:

3-37 (1) informing the political subdivision [~~special~~

3-38 ~~purpose district~~] of the violation of that section; and

3-39 (2) notifying the political subdivision [~~special~~

3-40 ~~purpose district~~] that the political subdivision [~~special purpose~~

3-41 ~~district~~] will be subject to a penalty of \$1,000 if the political

3-42 subdivision [~~special purpose district~~] does not report the required

3-43 information on or before the 30th day after the date the notice is

3-44 provided.

3-45 (b) Not later than the 30th day after the date the

3-46 comptroller provides notice to a political subdivision [~~special~~

3-47 ~~purpose district~~] under Subsection (a), the political subdivision

3-48 [~~special purpose district~~] must report the required information.

3-49 (c) If a political subdivision [~~special purpose district~~]

3-50 does not report the required information as prescribed by

3-51 Subsection (b):

3-52 (1) the political subdivision [~~special purpose~~

3-53 ~~district~~] is liable to the state for a civil penalty of \$1,000; and

3-54 (2) the comptroller shall provide [~~written~~] notice by

3-55 e-mail to the political subdivision [~~special purpose district~~]:

3-56 (A) informing the political subdivision [~~special~~

3-57 ~~purpose district~~] of the liability for the penalty; and

3-58 (B) notifying the political subdivision [~~special~~

3-59 ~~purpose district~~] that if the political subdivision [~~special~~

3-60 ~~purpose district~~] does not report the required information on or

3-61 before the 30th day after the date the notice is provided:

3-62 (i) the political subdivision [~~special~~

3-63 ~~purpose district~~] will be subject to an additional penalty of

3-64 \$1,000; and

3-65 (ii) the noncompliance will be reflected in

3-66 the list maintained by the comptroller under Section 403.0242,

3-67 Government Code.

3-68 (d) Not later than the 30th day after the date the

3-69 comptroller provides notice to a political subdivision [~~special~~

4-1 ~~purpose district]~~ under Subsection (c), the political subdivision  
4-2 ~~[special purpose district]~~ must report the required information.

4-3 (e) If a political subdivision ~~[special purpose district]~~  
4-4 does not report the required information as prescribed by  
4-5 Subsection (d):

4-6 (1) the political subdivision ~~[special purpose~~  
4-7 ~~district]~~ is liable to the state for a civil penalty of \$1,000; and

4-8 (2) the comptroller shall:

4-9 (A) reflect the noncompliance in the list  
4-10 maintained under Section 403.0242, Government Code, until the  
4-11 political subdivision ~~[special purpose district]~~ reports all  
4-12 information required under Section 203.062; and

4-13 (B) provide ~~[written]~~ notice by e-mail to the  
4-14 political subdivision ~~[special purpose district]~~ that the  
4-15 noncompliance will be reflected in the list until the political  
4-16 subdivision ~~[special purpose district]~~ reports the required  
4-17 information.

4-18 SECTION 9. Sections 140.008(g) and (h), Local Government  
4-19 Code, are repealed.

4-20 SECTION 10. The comptroller of public accounts is required  
4-21 to implement a provision of this Act only if the legislature  
4-22 appropriates money specifically for that purpose. If the  
4-23 legislature does not appropriate money specifically for that  
4-24 purpose, the comptroller may, but is not required to, implement a  
4-25 provision of this Act using other appropriations available for that  
4-26 purpose.

4-27 SECTION 11. (a) The comptroller of public accounts shall  
4-28 update the database required by Section 403.0241, Government Code,  
4-29 as amended by this Act, not later than December 1, 2021.

4-30 (b) A political subdivision described by Section  
4-31 403.0241(b), Government Code, as amended by this Act, shall  
4-32 transmit records and information to the comptroller of public  
4-33 accounts as required by Section 203.062, Local Government Code, as  
4-34 amended by this Act, not later than December 1, 2020.

4-35 SECTION 12. This Act takes effect September 1, 2019.

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