

1-1 By: Troxclair, et al. (Senate Sponsor - Bettencourt) H.B. No. 103
 1-2 (In the Senate - Received from the House April 29, 2025;
 1-3 May 5, 2025, read first time and referred to Committee on Local
 1-4 Government; May 22, 2025, reported favorably by the following
 1-5 vote: Yeas 4, Nays 1; May 22, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton			X	
1-9 Cook		X		
1-10 Gutierrez	X			
1-11 Nichols	X			
1-12 Paxton			X	
1-13 West	X			

1-15 A BILL TO BE ENTITLED
 1-16 AN ACT

1-17 relating to the creation and maintenance of a database of taxing
 1-18 unit bond, tax, and bond-related project information; providing a
 1-19 civil penalty.

1-20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-21 SECTION 1. Chapter 403, Government Code, is amended by
 1-22 adding Subchapter V to read as follows:

1-23 SUBCHAPTER V. LOCAL GOVERNMENT BOND, TAX, AND PROJECT DATABASE

1-24 Sec. 403.701. DEFINITIONS. In this subchapter:

1-25 (1) "Tax year" and "taxing unit" have the meanings
 1-26 assigned by Section 1.04, Tax Code.

1-27 (2) "Voter-approval tax rate" means the
 1-28 voter-approval tax rate for a taxing unit calculated under Chapter
 1-29 26, Tax Code.

1-30 Sec. 403.702. BOND, TAX, AND PROJECT DATABASE. (a) The
 1-31 comptroller shall consult and coordinate with the Bond Review Board
 1-32 to develop and maintain a database of current and historical
 1-33 information regarding taxes imposed and bonds issued by each taxing
 1-34 unit in this state.

1-35 (b) The database must include the following:

1-36 (1) for each bond proposed or issued by a taxing unit:

1-37 (A) the language of the ballot proposition to
 1-38 approve the bond, if the bond was or will be submitted to the voters
 1-39 of the taxing unit at an election held for that purpose;

1-40 (B) the projected interest and sinking fund tax
 1-41 rate or projected tax rate for debt service, as applicable,
 1-42 associated with a proposed bond;

1-43 (C) the result of any election held for the
 1-44 purpose of approving the issuance of a proposed bond;

1-45 (D) a list of the projects to be funded using the
 1-46 bond;

1-47 (E) an accounting of the use of the proceeds of
 1-48 any issued bond, including a description of any project paid for
 1-49 with the proceeds;

1-50 (F) a description of any increase in the interest
 1-51 and sinking fund tax rate or tax rate for debt service, as
 1-52 applicable, resulting from the issuance of a bond; and

1-53 (G) an estimate of the minimum dollar amount
 1-54 required to be spent annually for debt service resulting from the
 1-55 issuance of a bond;

1-56 (2) the language of the ballot proposition and the
 1-57 result of any tax rate election held under Chapter 26, Tax Code,
 1-58 including:

1-59 (A) the taxing unit's adopted tax rate;

1-60 (B) the taxing unit's voter-approval tax rate;

1-61 (C) the difference between the adopted tax rate

2-1 and the voter-approval tax rate for the taxing unit;
2-2 (D) the taxing unit's tax rate for the preceding
2-3 tax year;
2-4 (E) the number of votes cast in the election in
2-5 favor of the proposition and against the proposition; and
2-6 (F) if the proposition is not approved by the
2-7 voters of the taxing unit, the taxing unit's tax rate for the tax
2-8 year;
2-9 (3) for maintenance taxes levied or proposed by a
2-10 school district:
2-11 (A) the school district's proposed or approved
2-12 tax rate; and
2-13 (B) the language of the ballot proposition under
2-14 Section 45.003(d), Education Code;
2-15 (4) a report generation function that allows the
2-16 comptroller to generate a report of the information described by
2-17 Subdivisions (1) through (3) for each taxing unit, disaggregated by
2-18 geographic area within the taxing unit; and
2-19 (5) a function that allows for the proposal of updates
2-20 or corrections to the information contained in the database.
2-21 (c) For the purpose of Subsection (b)(1), a taxing unit
2-22 shall provide to the comptroller data for each proposed bond
2-23 independent of any other proposed bond, bond refinancing, or ad
2-24 valorem tax rate change.
2-25 (d) By August 7 or as soon thereafter as practicable, a
2-26 taxing unit shall provide to the comptroller the information
2-27 described by Subsections (b)(1) through (3) for the current tax
2-28 year and any other information requested by the comptroller for the
2-29 purpose of maintaining the database.
2-30 (d-1) Not later than January 1, 2026, a taxing unit shall
2-31 provide to the comptroller all available current and historical
2-32 information described by Subsections (b)(1) through (3) for the
2-33 2015 through 2025 tax years. This subsection expires January 31,
2-34 2026.
2-35 Sec. 403.703. OPERATION AND MAINTENANCE OF DATABASE. The
2-36 comptroller:
2-37 (1) may consult with the appropriate officer of, or
2-38 other person representing, a taxing unit to obtain the information
2-39 necessary to operate and maintain the database established under
2-40 this subchapter;
2-41 (2) may contract with a third party for the
2-42 development or maintenance of the database;
2-43 (3) shall coordinate with the Department of
2-44 Information Resources to include a separate link to the database on
2-45 the Internet website "Texas.gov/PropertyTaxes"; and
2-46 (4) may not charge a fee to the public for access to
2-47 the database.
2-48 Sec. 403.704. NONCOMPLIANCE; CIVIL PENALTY. (a) If a
2-49 taxing unit does not provide information to the comptroller as
2-50 required by this subchapter, the comptroller shall send written
2-51 notice to the taxing unit:
2-52 (1) describing the information the taxing unit is
2-53 required to provide to the comptroller; and
2-54 (2) informing the taxing unit that the taxing unit is
2-55 liable for a civil penalty in the amount provided by this section if
2-56 the taxing unit does not provide the required information on or
2-57 before the 30th day after the date the comptroller sends the written
2-58 notice.
2-59 (b) If a taxing unit does not provide the required
2-60 information as prescribed by Subsection (a), the taxing unit is
2-61 liable to the state for a civil penalty of \$1,000.
2-62 (c) The attorney general may bring an action to recover the
2-63 civil penalty imposed under this section.
2-64 (d) It is a defense to an action brought under this section
2-65 that a taxing unit provided the required information or documents
2-66 to the extent the information or documents are not exempt from
2-67 disclosure or confidential under Chapter 552.
2-68 Sec. 403.705. RULEMAKING. The comptroller may establish
2-69 procedures and adopt rules necessary to implement this subchapter.

3-1 SECTION 2. The comptroller of public accounts shall create
3-2 the database required by Subchapter V, Chapter 403, Government
3-3 Code, as added by this Act, and the Department of Information
3-4 Resources shall create a link to the database on its Internet
3-5 website as soon as practicable after January 1, 2026.

3-6 SECTION 3. This Act takes effect September 1, 2025.

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