

BILL ANALYSIS

Senate Research Center
78R1091 DRH-D

S.B. 423
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Finance
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As Filed

DIGEST AND PURPOSE

Currently, tax data and other information about special districts is not available to the public in a central location. As proposed, S.B. 423 would require the comptroller of public accounts of the State of Texas to assess the feasibility of maintaining a database available to the public that contains tax rates, functions, and other pertinent information for each district in the state.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. (a) Requires the comptroller of public accounts of the State of Texas (comptroller) to study the feasibility of maintaining a central database available to the public that contains tax rates, functions, and other pertinent information for each special district in this state.

(b) Requires the comptroller, not later than November 15, 2004, to file a report containing the results of the study required by Subsection (a) with certain officials.

SECTION 2. Effective date: September 1, 2003.