

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 200
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Finance
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Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Texas has made strides to improve public access to state and local government financial and tax information through the Internet. Texas has thousands of political subdivisions, including cities, counties, school districts, water districts, hospital districts, and junior college districts, that have taxing and debt issuance authority. Currently, there is no single state agency that is required to aggregate the financial information from local governments and assist in providing best practices. S.B. 200 requires the Texas comptroller of public accounts to develop an information database of local government financial, boundary, and tax rate information that is currently required by local governments for improved public access of this information. (Original Author's / Sponsor's Statement of Intent)

C.S.S.B. 200 amends current law relating to public access to boundary, financial, and tax rate information of certain political subdivisions.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the Texas comptroller of public accounts in SECTION 2 (Section 403.0243, Government Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter A, Chapter 44, Education Code, by adding Section 44.012, as follows:

Sec. 44.012. ANNUAL TRANSMISSION OF INFORMATION TO COMPTROLLER. Requires the Texas Education Agency (TEA) to transmit annually an electronic copy of each school district's adopted budget and any school district financial reports filed with and reviewed by TEA under Section 44.010 (Review By Agency) for purposes of providing the Texas comptroller of public accounts (comptroller) with information to operate and update the Political Subdivision Public Information Warehouse (warehouse database) under Section 403.0243, Government Code. Requires TEA to transmit the information in the form prescribed by the comptroller.

SECTION 2. Amends Subchapter B, Chapter 403, Government Code, by adding Section 403.0243, as follows:

Sec. 403.0243. POLITICAL SUBDIVISION PUBLIC INFORMATION WAREHOUSE.
(a) Defines "tax year."

(b) Requires the comptroller to create and make accessible on the Internet the warehouse database containing information regarding all active political subdivisions of this state that are authorized by the state by a general or special law to impose an ad valorem or sales and use tax or to issue bonds, notes, or other obligations.

(c) Sets forth certain information the warehouse database is required to include, with respect to each political subdivision.

(d) Authorizes the warehouse database, with respect to each political subdivision, to include certain other information, or a link to the information, that is provided through an Internet website maintained by the political subdivision.

(e) Authorizes the comptroller to consult with the appropriate officer of, or other person representing, each political subdivision to obtain the information necessary to operate and update the warehouse database.

(f) Requires the governing body of a political subdivision that publishes the political subdivision's check registry on the political subdivision's website to provide the comptroller with the website address of the Internet page on which that registry may be accessed for purposes of Subsection (d)(3) (relating to authorizing the warehouse database to include each current check registry published by the political subdivision's governing body).

(g) Authorizes the comptroller, to the extent information required in the warehouse database is otherwise collected or maintained by a state agency or political subdivision, to request that information and updates to that information as necessary for inclusion in the warehouse database. Requires the state agency or political subdivision to provide that information and updates to that information when requested by the comptroller.

(h) Requires the comptroller at least annually to update information in the warehouse database regarding the rates of taxes imposed by each political subdivision.

(i) Requires the comptroller, to the extent possible, to present information in the warehouse database in a manner that is searchable and intuitive to users. Authorizes the comptroller to enhance and organize the presentation of the information through the use of graphical representations as the comptroller considers appropriate.

(j) Prohibits the comptroller from charging a fee to the public to access the warehouse database.

(k) Authorizes the comptroller to establish procedures and adopt rules to implement this section.

SECTION 3. Amends Chapter 203, Local Government Code, by adding Subchapter D, as follows:

SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER

Sec. 203.061. APPLICABILITY OF SUBCHAPTER. (a) Provides that this subchapter applies only to certain political subdivisions of this state.

(b) Provides that this subchapter does not apply to a school district.

Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER INFORMATION TO COMPTROLLER. Requires a political subdivision to transmit annually specified records and other information to the comptroller for purposes of providing the comptroller with information to operate and update the warehouse database. Requires the political subdivision to transmit the records and other information in a form and manner prescribed by the comptroller.

Sec. 203.063. BOUNDARIES AND DISSOLUTION RECORDS. (a) Requires a political subdivision, other than a county or municipality, to transmit to the comptroller each information form, map, and plat, any amendments to the same, and each statement regarding the annexation or consolidation of the political subdivision.

(a-1) Requires a political subdivision that is active on September 1, 2017, to transmit the required information to the comptroller not later than September 1, 2018. Provides that this subsection expires January 1, 2019.

(b) Requires a political subdivision created on or after September 1, 2017, to transmit the required information to the comptroller on or before the later of September 1, 2018, or six months after the political subdivision's creation date.

(c) Requires a political subdivision, if its boundaries change or it dissolves after transmitting the required information to the comptroller, to transmit to the comptroller as applicable each information form, map, and plat, any amendments to the same, and each statement regarding the dissolution, annexation, or consolidation of the district not later than six months after the date the change in boundaries or dissolution occurs.

Sec. 203.064. FINANCIAL INFORMATION. Requires a political subdivision to transmit to the comptroller its most recently adopted annual budget and most recent annual financial report.

Sec. 203.065. INTERNET WEBSITE. Requires a political subdivision to transmit to the comptroller the website address maintained by the political subdivision, if any.

SECTION 4. (a) Requires the comptroller, subject to Subsection (b), to create and post on the Internet the required warehouse database not later than December 31, 2019.

(b) Provides that the comptroller is required to implement this Act only if the legislature appropriates money specifically for that purpose. Authorizes, but does not require, the comptroller, if the legislature does not appropriate money specifically for that purpose, to implement this Act using other appropriations available for that purpose.

(c) Provides that TEA is not required to comply with Section 44.012, Education Code, as added by this Act, and a political subdivision of this state is not required to comply with Subchapter D, Chapter 203, Local Government Code, as added by this Act, until the comptroller implements Section 403.0243, Government Code, as added by this Act.

SECTION 5. Effective date: September 1, 2017.