

## **BILL ANALYSIS**

S.B. 200  
By: Campbell  
Government Transparency & Operation  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties assert the benefits of aggregating certain information about certain state political subdivisions in a publicly accessible online database. S.B. 200 seeks to improve transparency by requiring the comptroller of public accounts to develop an information database that includes certain financial, boundary, and tax rate information of these political subdivisions.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 2 of this bill.

### **ANALYSIS**

S.B. 200 amends the Government Code to require the comptroller of public accounts, not later than December 31, 2019, to create and make accessible on the Internet a database, to be known as the Political Subdivision Public Information Warehouse, that contains information regarding all active political subdivisions that are authorized by the state by a general or special law to impose a property or sales and use tax or to issue bonds, notes, or other obligations. The bill requires the warehouse database to include the following information with respect to each such political subdivision: the name of the political subdivision; the rate of any sales and use tax the political subdivision imposes; the table of ad valorem tax rates for the most recent tax year described by specified Tax Code provisions, in the form required by those provisions; the total amount of the political subdivision's debt, including principal and interest, and the year in which that debt would be paid in accordance with the current applicable terms; the political subdivision's website address or, if the political subdivision does not operate a website, contact information to enable a member of the public to obtain information from the political subdivision; and the website address for the appraisal district in each county in which the political subdivision has territory. The bill authorizes the warehouse database to include with respect to each such political subdivision: information describing the political subdivision's boundaries; the political subdivision's budget for its current fiscal year; each current check registry published by the political subdivision's governing body; and any other current financial audit or annual report published by the political subdivision's governing body. The bill authorizes the warehouse database, in the alternative to including the additional information, to include a link to that information that is provided through a website maintained by the political subdivision. The bill requires the governing body of a political subdivision that publishes on the political subdivision's website the political subdivision's check registry to provide to the comptroller the website address of the Internet page on which that registry may be accessed for purposes of inclusion in the warehouse database.

S.B. 200 authorizes the comptroller to consult with the appropriate officer of, or other person representing, each such political subdivision to obtain the information necessary to operate and update the warehouse database and, to the extent information required in the warehouse database is otherwise collected or maintained by a state agency or political subdivision, to request such information and requires the state agency or political subdivision to provide that information and updates to that information as necessary for inclusion in the warehouse database. The bill requires the comptroller to update information in the warehouse database regarding the rates of taxes imposed by each such political subdivision at least annually and, to the extent possible, to present information in the warehouse database in a manner that is searchable and intuitive to users. The bill authorizes the comptroller to enhance and organize the presentation of the information through the use of graphical representations as the comptroller considers appropriate and to establish procedures and adopt rules to implement the bill's provisions relating to the warehouse database, but prohibits the comptroller from charging a fee to the public to access the warehouse database.

S.B. 200 amends the Local Government Code to establish provisions applicable to each political subdivision that has authority to issue general obligation bonds, including a taxing unit as that term is defined by the Property Tax Code that has the authority to issue general obligation bonds but excluding school districts, and to each special purpose district or other political subdivision that has authority to impose a sales tax, including a taxing entity as that term is defined by Tax Code provisions relating to sales and use taxes for special purpose taxing authorities. The bill requires such a political subdivision to transmit annually records and other specified information to the comptroller for purposes of providing the comptroller with information to operate and update the warehouse database and to transmit the records and other information in a form and in the manner prescribed by the comptroller.

S.B. 200 requires such a political subdivision, other than a county or municipality, to transmit to the comptroller each information form, map, and plat, and any relevant amendments thereto, and each statement regarding the annexation or consolidation of the political subdivision. The bill adds a temporary provision, set to expire January 1, 2019, requiring a political subdivision that is active on September 1, 2017, to transmit such information to the comptroller not later than September 1, 2018. The bill requires a political subdivision created on or after September 1, 2017, to transmit such information to the comptroller on or before the later of September 1, 2018, or six months after the political subdivision's creation date. The bill requires a political subdivision, if after the political subdivision transmits such information to the comptroller the political subdivision's boundaries change or the political subdivision dissolves, to transmit to the comptroller, as applicable, each information form, map, and plat, and any amendment thereto, 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. The bill requires a political subdivision to transmit to the comptroller specified financial information and the website address maintained by the political subdivision, if any. The bill establishes that a political subdivision of the state is not required to comply with these provisions until the comptroller of public accounts implements the warehouse database.

S.B. 200 amends the Education Code to require 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 for purposes of providing the comptroller with information to operate and update the warehouse database and to transmit the information in the form prescribed by the comptroller. The bill establishes that TEA is not required to comply with these provisions until the comptroller implements the warehouse database.

S.B. 200 requires the comptroller to implement the bill's provisions only if the legislature appropriates money specifically for that purpose. The bill otherwise authorizes, but expressly does not require, the comptroller to implement the bill's provisions using other appropriations available for that purpose.

**EFFECTIVE DATE**

September 1, 2017.