

BILL ANALYSIS

Senate Research Center
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S.B. 843
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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. 843 requires the comptroller of public accounts of the State of Texas 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.

As proposed, S.B. 843 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 comptroller of public accounts of the State of Texas in SECTION 1 (Section 403.0241, Government Code) of this bill.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter B, Chapter 403, Government Code, by adding Section 403.0241, as follows:

Sec. 403.0241. POLITICAL SUBDIVISION INFORMATION DATABASE. (a)
Defines "tax year" in this section.

(b) Requires the comptroller of public accounts of the State of Texas (comptroller) to create and make accessible on the Internet a database containing information regarding 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) Requires the database to include with respect to each political subdivision described by Subsection (b):

- (1) the name of the political subdivision;
- (2) information regarding the political subdivision's boundaries;
- (3) the rate of any sales and use tax the political subdivision imposes;
- (4) the table of ad valorem tax rates for the most recent tax year described by Section 26.16 (Posting of Tax Rates on County's Internet Website), Tax Code, in the form required by that section;

(5) 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;

(6) the political subdivision's Internet website address or, if the political subdivision does not operate an Internet website, contact information to enable a member of the public to obtain information from the political subdivision; and

(7) the Internet website address for the appraisal district in each county in which the political subdivision has territory.

(d) Authorizes the database to include with respect to each political subdivision described by Subsection (b) the following information, or a link to the information, that is provided through an Internet website maintained by the political subdivision: 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.

(e) Provides that the comptroller, to obtain the information necessary to operate and update the database, is required to consult with the appropriate officer of, or other person representing, each political subdivision described by Subsection (b), and is authorized to use information posted on a county's Internet website as required by Section 26.16, Tax Code.

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

(g) Requires the comptroller to update information in the database regarding the rates of taxes imposed by each political subdivision described by Subsection (b) at least annually.

(h) Requires the comptroller, to the extent possible, to present information in the 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.

(i) Prohibits the comptroller from allowing public access through the database to the address of any taxpayer or other payee of a political subdivision but authorizes the comptroller to allow public access through the database to information identifying the relevant political subdivision in which a taxpayer or other payee is located.

(j) Prohibits the comptroller from allowing public access through the database to information that is identified by a political subdivision to which the information relates as excepted from required disclosure or confidential in accordance with Chapter 552 (Public Information) or other law. Provides that it is an exception to the application of Section 552.352(a) (relating to the provision that a person commits an offense if the person distributes information considered confidential under the terms of Chapter 552) that the comptroller or an officer or employee of the comptroller's office provided access through the database to information in reliance on a determination made by a relevant political subdivision about the confidentiality of information relating to the political subdivision's expenditures. Provides that the comptroller or an officer or employee of the comptroller's office is immune from any civil liability for providing access through the database to confidential information if the comptroller, officer, or employee provided that

access in reliance on a determination made by a political subdivision about the confidentiality of information relating to the political subdivision's expenditures.

(k) Requires the Department of Information Resources, after consultation with the comptroller, to prominently include a link to the database established under this section on the public home page of the state electronic Internet portal project described by Section 2054.252 (State Electronic Internet Portal Project).

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

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

SECTION 2. Requires the comptroller to create and post on the Internet the information database required by Section 403.0241, Government Code, as added by this Act, not later than December 31, 2015.

SECTION 3. Effective date: September 1, 2013.