

By: Fallon

H.B. No. 3891

A BILL TO BE ENTITLED

AN ACT

relating to public access to boundary, financial, and tax rate
information of certain special purpose districts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 403, Government Code, is
amended by adding Section 403.0241 to read as follows:

Sec. 403.0241. SPECIAL PURPOSE DISTRICT PUBLIC INFORMATION
WAREHOUSE. (a) In this section,

(1) "special purpose district" means a political
subdivision of this state with boundaries that are not statewide,
other than a municipality, county, junior college district, or
independent school district; and

(2) "tax year" has the meaning assigned by Section
[1.04](#), Tax Code.

(b) The comptroller shall create and make accessible on the
Internet a database, to be known as the Special Purpose District
Public Information Warehouse, that contains information regarding
all active special purpose districts 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) The warehouse database must include with respect to each
special purpose district described):

(1) the name of the special purpose district;

1 (2) the rate of any sales and use tax the special
2 purpose district imposes;

3 (3) the table of ad valorem tax rates for the most
4 recent tax year described by Section 26.16, Tax Code, in the form
5 required by that section;

6 (4) the total amount of the special purpose district's
7 debt, including principal and interest, and the year in which that
8 debt would be paid in accordance with the current applicable terms;

9 (5) the special purpose district's Internet website
10 address or, if the special purpose district does not operate an
11 Internet website, contact information to enable a member of the
12 public to obtain information from the special purpose district; and

13 (6) the Internet website address for the appraisal
14 district in each county in which the special purpose district has
15 territory.

16 (d) The warehouse database may include with respect to each
17 special purpose district the following information, or a link to
18 the information, that is provided through an Internet website
19 maintained by the special purpose district:

20 (1) information describing the special purpose
21 district's boundaries;

22 (2) the special purpose district's budget for its
23 current fiscal year and the three preceding fiscal years;

24 (3) each current check registry published by the
25 special purpose district's governing body on the special purpose
26 district's Internet website, if any;

27 (4) the special purpose district's financial audit or

1 annual financial report for the three preceding fiscal years; and

2 (5) any other current financial audit or annual
3 financial report published by the special purpose district's
4 governing body.

5 (e) The comptroller may consult with the appropriate
6 officer of, or other person representing, each special purpose
7 district to obtain the information necessary to operate and update
8 the warehouse database.

9 (f) The governing body of a special purpose district that
10 publishes on the special purpose district's Internet website the
11 special purpose district's check registry shall provide to the
12 comptroller the Internet address of the Internet page on which that
13 registry may be accessed for purposes of Subsection (d)(3).

14 (g) To the extent information required in the warehouse
15 database is otherwise collected or maintained by a state agency or
16 special purpose district, the comptroller may request and the state
17 agency or special purpose district shall provide that information
18 and updates to the information as necessary for inclusion in the
19 warehouse database.

20 (h) The comptroller shall update information in the
21 warehouse database regarding the rates of taxes imposed by each
22 special purpose district at least annually.

23 (i) To the extent possible, the comptroller shall present
24 information in the warehouse database in a manner that is
25 searchable and intuitive to users. The comptroller may enhance and
26 organize the presentation of the information through the use of
27 graphical representations as the comptroller considers

1 appropriate.

2 (j) The comptroller may not charge a fee to the public to
3 access the warehouse database.

4 (k) The comptroller may establish procedures and adopt
5 rules to implement this section.

6 SECTION 2. Chapter 203, Local Government Code, is amended
7 by adding Subchapter D to read as follows:

8 SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER

9 Sec. 203.061. APPLICABILITY OF SUBCHAPTER. (a) In this
10 subchapter, "special purpose district" means a political
11 subdivision of this state with boundaries that are not statewide,
12 other than a municipality, county, junior college district, or
13 independent school district.

14 (b) This subchapter applies only to special purpose
15 districts.

16 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER
17 INFORMATION TO COMPTROLLER. A special purpose district shall
18 transmit records and other information specified by this subchapter
19 to the comptroller annually for purposes of providing the
20 comptroller with information to operate and update the Special
21 Purpose District Public Information Warehouse under Section
22 403.0241, Government Code. The special purpose district shall
23 transmit the records and other information in a form and in the
24 manner prescribed by the comptroller.

25 Sec. 203.063. BOUNDARIES AND DISSOLUTION RECORDS. (a) A
26 special purpose district shall transmit to the comptroller as
27 provided by Section 203.062 each information form, map, and plat,

1 and any amendment to an information form, map, or plat, and each
2 statement regarding the annexation or consolidation of the special
3 purpose district.

4 (a-1) A special purpose district that is active on September
5 1, 2015, shall transmit the information required by Subsection (a)
6 to the comptroller not later than September 1, 2016. This
7 subsection expires January 1, 2017.

8 (b) A special purpose district created on or after September
9 1, 2015, shall transmit the information required by Subsection (a)
10 to the comptroller on or before the later of:

11 (1) September 1, 2016; or

12 (2) six months after the special purpose district's
13 creation date.

14 (c) If after a special purpose district transmits the
15 information required by Subsection (a) to the comptroller the
16 special purpose district's boundaries change or the special purpose
17 district dissolves, the special purpose district shall transmit to
18 the comptroller as provided by Section 203.062 and as applicable
19 each information form, map, and plat, and any amendment to an
20 information form, map, or plat, and each statement regarding the
21 dissolution, annexation, or consolidation of the special purpose
22 district not later than six months after the date the change in
23 boundaries or dissolution occurs.

24 Sec. 203.064. FINANCIAL INFORMATION. A special purpose
25 district shall transmit to the comptroller as provided by Section
26 203.062 the following financial information:

27 (1) the special purpose district's most recently

1 adopted annual budget;

2 (2) the special purpose district's budget for the
3 three preceding fiscal years, if not already transmitted to the
4 comptroller;

5 (3) the special purpose district's most recent annual
6 financial report; and

7 (4) the special purpose district's annual financial
8 report for the three preceding fiscal years, if not already
9 transmitted to the comptroller.

10 Sec. 203.065. INTERNET WEBSITE. A special purpose district
11 shall transmit to the comptroller as provided by Section 203.062
12 the address of the Internet website maintained by the special
13 purpose district, if any.

14 SECTION 3. The comptroller of public accounts shall create
15 and post on the Internet the Special Purpose District Public
16 Information Warehouse required by Section 403.0241, Government
17 Code, as added by this Act, not later than December 31, 2017.

18 SECTION 4. This Act takes effect September 1, 2015.