

BILL ANALYSIS

C.S.S.B. 1253
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

It has been suggested that transparency is vital to ensuring that citizens feel well represented and continue to participate in our system of representative democracy. There have been calls to increase transparency with respect to political subdivisions of the state that impose taxes or assessments or charge fees due to the proliferation of taxing entities and confusion over who has authority to impose a tax in a given area of the state. C.S.S.B. 1253 seeks to provide for this increased transparency by expanding the Special Purpose District Public Information Database to include all applicable political subdivisions, allowing Texans the opportunity to access taxing information in a manner akin to the legislature's "Who Represents Me?" feature regarding elected officials.

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

ANALYSIS

C.S.S.B. 1253 amends the Government Code to expand the applicability of the Special Purpose District Public Information Database to include all applicable political subdivisions that charge a fee or impose a property tax, sales and use tax, or assessment and to rename that database the Political Subdivision Public Information Database. The bill revises the required contents of the database and requires the comptroller of public accounts to ensure that the database includes a function that allows a user to search by address and produces a listing of each political subdivision that is included in the database and authorized by state law to charge a fee or impose a property tax, sales and use tax, or assessment at that address. The bill requires the comptroller to make the required updates to the database not later than December 1, 2021.

C.S.S.B. 1253 amends the Local Government Code to exclude a political subdivision included in the database from the requirement to annually report certain financial information. The bill requires all applicable subdivisions to transmit certain records and other information to the comptroller for inclusion in the database not later than December 1, 2020, and to transmit those records and information on an annual basis. The bill provides for certain related notices to be provided by email.

C.S.S.B. 1253 repeals a provision of the Local Government Code establishing that a general law water district satisfies requirements relating to annual reporting of certain financial information if the district complies with certain Water Code provisions regarding audit reports, affidavits of

financial dormancy, and annual financial reports and submits to the comptroller financial documents relating to the audit of districts.

C.S.S.B. 1253 establishes that the comptroller is required to implement a provision of the bill only if the legislature appropriates money specifically for that purpose. The bill authorizes, but expressly does not require, the comptroller to implement a provision of the bill using other appropriations available for that purpose if the legislature does not appropriate money specifically for that purpose.

C.S.S.B. 1253 repeals Sections 140.008(g) and (h), Local Government Code.

EFFECTIVE DATE

September 1, 2019.

COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE

While C.S.S.B. 1253 may differ from the engrossed in minor or nonsubstantive ways, the following summarizes the substantial differences between the engrossed and committee substitute versions of the bill.

The substitute, in redefining "political subdivision" for purposes of the Political Subdivision Public Information Database, does not include a specification that a school district included in the term is an independent school district.

The substitute does not remove from the required contents of the database the financial information contained in each political subdivision's annual financial report described by applicable Local Government Code provisions, including any revenue obligations.