

ce
812
ee

Chapter 564

S.B. No. 625

AN ACT

relating to public access to financial and tax rate information of certain special purpose districts; imposing a civil penalty.

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

SECTION 1. Subchapter B, Chapter 403, Government Code, is amended by adding Sections 403.0241 and 403.0242 to read as follows:

Sec. 403.0241. SPECIAL PURPOSE DISTRICT PUBLIC INFORMATION DATABASE. (a) In this section:

(1) "Special purpose district" means a political subdivision of this state with geographic boundaries that define the subdivision's territorial jurisdiction. The term does not include a municipality, county, junior college district, independent school district, or political subdivision with statewide jurisdiction.

(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 Database, that contains information regarding all special purpose districts of this state that:

(1) are authorized by the state by a general or special law to impose an ad valorem tax or a sales and use tax, to impose an assessment, or to charge a fee; and

cke
RIS
ee

- 1 (2) during the most recent fiscal year:
- 2 (A) had bonds outstanding;
- 3 (B) had gross receipts from operations, loans,
- 4 taxes, or contributions in excess of \$250,000; or
- 5 (C) had cash and temporary investments in excess
- 6 of \$250,000.
- 7 (c) For each special purpose district described by
- 8 Subsection (b), the database must include:
- 9 (1) the name of the special purpose district;
- 10 (2) the name of each board member of the special
- 11 purpose district;
- 12 (3) contact information for the main office of the
- 13 special purpose district, including the physical address, the
- 14 mailing address, and the main telephone number;
- 15 (4) if the special purpose district employs a person
- 16 as a general manager or executive director, or in another position
- 17 to perform duties or functions comparable to those of a general
- 18 manager or executive director, the name of the employee;
- 19 (5) if the special purpose district contracts with a
- 20 utility operator, contact information for a person representing the
- 21 utility operator, including a mailing address and a telephone
- 22 number;
- 23 (6) if the special purpose district contracts with a
- 24 tax assessor-collector, contact information for a person
- 25 representing the tax assessor-collector, including a mailing
- 26 address and telephone number;
- 27 (7) the special purpose district's Internet website

1 address, if any;

2 (8) the information the special purpose district is
3 required to report under Section 140.008(b) or (g), Local
4 Government Code, including any revenue obligations;

5 (9) the total amount of bonds authorized by the voters
6 of the special purpose district that are payable wholly or partly
7 from ad valorem taxes, excluding refunding bonds if refunding bonds
8 were separately authorized and excluding contract revenue bonds;

9 (10) the aggregate initial principal amount of all
10 bonds issued by the special purpose district that are payable
11 wholly or partly from ad valorem taxes, excluding refunding bonds
12 and contract revenue bonds;

13 (11) the rate of any sales and use tax the special
14 purpose district imposes; and

15 (12) for a special purpose district that imposes an ad
16 valorem tax:

17 (A) the ad valorem tax rate for the most recent
18 tax year if the district is a district as defined by Section 49.001,
19 Water Code; or

20 (B) the table of ad valorem tax rates for the most
21 recent tax year described by Section 26.16, Tax Code, in the form
22 required by that section, if the district is not a district as
23 defined by Section 49.001, Water Code.

24 (d) The comptroller may consult with the appropriate
25 officer of, or other person representing, each special purpose
26 district to obtain the information necessary to operate and update
27 the database.

9/22
R.B.

1 (e) To the extent information required in the database is
2 otherwise collected or maintained by a state agency or special
3 purpose district, the comptroller may require the state agency or
4 special purpose district to provide that information and updates to
5 the information as necessary for inclusion in the database.

6 (f) The comptroller shall update information in the
7 database annually.

8 (g) The comptroller may not charge a fee to the public to
9 access the database.

10 (h) The comptroller may establish procedures and adopt
11 rules to implement this section.

12 Sec. 403.0242. SPECIAL PURPOSE DISTRICT NONCOMPLIANCE
13 LIST. The comptroller shall prepare and maintain a noncompliance
14 list of special purpose districts that have not timely complied
15 with a requirement to provide information under Section 203.062,
16 Local Government Code.

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

19 SUBCHAPTER D. RECORDS AND INFORMATION PROVIDED TO COMPTROLLER

20 Sec. 203.061. APPLICABILITY OF SUBCHAPTER. This subchapter
21 applies only to a special purpose district described by Section
22 403.0241(b), Government Code.

23 Sec. 203.062. PROVISION OF CERTAIN RECORDS AND OTHER
24 INFORMATION TO COMPTROLLER. (a) A special purpose district shall
25 transmit records and other information to the comptroller annually
26 for purposes of providing the comptroller with information to
27 operate and update the Special Purpose District Public Information

OK
BLB
to

1 Database under Section 403.0241, Government Code.

2 (b) The special purpose district may comply with Subsection
3 (a) by affirming that records and other information previously
4 transmitted are current.

5 (c) The special purpose district shall transmit the records
6 and other information in a form and in the manner prescribed by the
7 comptroller.

8 Sec. 203.063. PENALTIES FOR NONCOMPLIANCE. (a) If a
9 special purpose district does not timely comply with Section
10 203.062, the comptroller shall provide written notice to the
11 special purpose district:

12 (1) informing the special purpose district of the
13 violation of that section; and

14 (2) notifying the special purpose district that the
15 special purpose district will be subject to a penalty of \$1,000 if
16 the special purpose district does not report the required
17 information on or before the 30th day after the date the notice is
18 provided.

19 (b) Not later than the 30th day after the date the
20 comptroller provides notice to a special purpose district under
21 Subsection (a), the special purpose district must report the
22 required information.

23 (c) If a special purpose district does not report the
24 required information as prescribed by Subsection (b):

25 (1) the special purpose district is liable to the
26 state for a civil penalty of \$1,000; and

27 (2) the comptroller shall provide written notice to

20
21
22

1 the special purpose district:

2 (A) informing the special purpose district of the
3 liability for the penalty; and

4 (B) notifying the special purpose district that
5 if the special purpose district does not report the required
6 information on or before the 30th day after the date the notice is
7 provided:

8 (i) the special purpose district will be
9 subject to an additional penalty of \$1,000; and

10 (ii) the noncompliance will be reflected in
11 the list maintained by the comptroller under Section 403.0242,
12 Government Code.

13 (d) Not later than the 30th day after the date the
14 comptroller provides notice to a special purpose district under
15 Subsection (c), the special purpose district must report the
16 required information.

17 (e) If a special purpose district does not report the
18 required information as prescribed by Subsection (d):

19 (1) the special purpose district is liable to the
20 state for a civil penalty of \$1,000; and

21 (2) the comptroller shall:

22 (A) reflect the noncompliance in the list
23 maintained under Section 403.0242, Government Code, until the
24 special purpose district reports all information required under
25 Section 203.062; and

26 (B) provide written notice to the special purpose
27 district that the noncompliance will be reflected in the list until

0122
818
e

1 the special purpose district reports the required information.

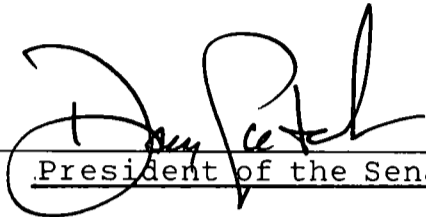
2 (f) The attorney general may sue to collect a civil penalty
3 imposed by this section.

4 SECTION 3. (a) The comptroller shall create and post on
5 the Internet the Special Purpose District Public Information
6 Database required by Section 403.0241, Government Code, as added by
7 this Act, not later than September 1, 2018.

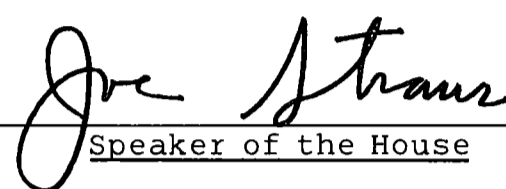
8 (b) Not later than January 1, 2018, the comptroller shall
9 send written notice to each special purpose district described by
10 Section 403.0241(b), Government Code, as added by this Act, that
11 describes the changes in law made by this Act. Each special purpose
12 district that receives notice shall submit to the comptroller any
13 information required under Section 403.0241, Government Code, as
14 added by this Act, or Section 203.062, Local Government Code, as
15 added by this Act, not later than the 90th day after the date the
16 district receives the notice.

17 (c) Notwithstanding another provision of this Act,
18 including Subsections (a) and (b) of this section, the comptroller
19 is required to implement this Act only if the legislature
20 appropriates money specifically for that purpose. If the
21 legislature does not appropriate money specifically for that
22 purpose, the comptroller may, but is not required to, implement
23 this Act using other appropriations available for that purpose.

24 SECTION 4. This Act takes effect September 1, 2017.



President of the Senate



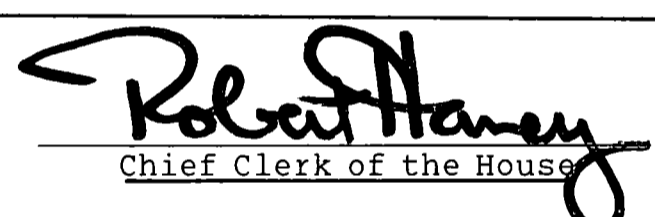
Speaker of the House

I hereby certify that S.B. No. 625 passed the Senate on May 1, 2017, by the following vote: Yeas 31, Nays 0.



Secretary of the Senate

I hereby certify that S.B. No. 625 passed the House on May 24, 2017, by the following vote: Yeas 144, Nays 0, one present not voting.

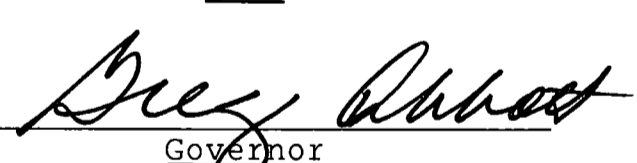


Chief Clerk of the House

Approved:

6 - 9 - 2017


Date



Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
7:00 P.M. CLOCK

JUN 09 2017



Secretary of State

**LEGISLATIVE BUDGET BOARD
Austin, Texas**

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

May 5, 2017

TO: Honorable Jim Murphy, Chair, House Committee on Special Purpose Districts

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB625 by Kolkhorst (Relating to public access to financial and tax rate information of certain special purpose districts; imposing a civil penalty.), **As Engrossed**

Estimated Two-year Net Impact to General Revenue Related Funds for SB625, As Engrossed: a negative impact of (\$344,000) through the biennium ending August 31, 2019. The Comptroller is not required to implement the legislation in the absence of an appropriation.

The potential revenue to the state resulting from the collection of penalties assessed to special purpose districts that do not comply with provisions of the bill are indeterminate.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2018	(\$262,000)
2019	(\$82,000)
2020	(\$82,000)
2021	(\$82,000)
2022	(\$82,000)

All Funds, Five-Year Impact:

Fiscal Year	Probable Savings/(Cost) from <i>General Revenue Fund</i> 1	Change in Number of State Employees from FY 2017
2018	(\$262,000)	1.0
2019	(\$82,000)	1.0
2020	(\$82,000)	1.0
2021	(\$82,000)	1.0
2022	(\$82,000)	1.0

Fiscal Analysis

The bill would require the Comptroller of Public Accounts (Comptroller) to create and post on the internet a Special Purpose District Public Information Database containing certain information on special purpose districts that: (1) are authorized to impose an ad valorem tax or a sales and use tax, to impose an assessment, or to charge a fee, and (2) during the most recent fiscal year had bonds outstanding, had gross receipts in excess of \$250,000, or had cash and temporary investments in excess of \$250,000. The bill would require the Comptroller to include certain information for each district in the database, including, but not limited to, the following information: local debt information required under Section 140.008(b) or (g) of the Local Government Code; total amount of bonds authorized by voters and the aggregate initial principal amount of the bonds issued that are payable wholly or partly by ad valorem taxes; rate of any sales and use tax imposed; and ad valorem tax rate information. The bill would require the Comptroller to develop and post the database by September 1, 2018. The Comptroller would be required to update information in the database annually.

Districts would be required to transmit records and other information annually to the Comptroller, in a form and manner prescribed by the Comptroller, for the purpose of operating and updating the database. The bill would require the Comptroller to maintain a noncompliance list of districts that have not submitted the required information. The bill would require the Comptroller to provide written notice to a district that does not provide the required information that the district is in violation of Section 203.062 of the Local Government Code, as added by the bill, and that the district will be subject to a penalty of \$1,000 if the district does not report the required information on or before the 30th day after the date the notice is provided. If after 30 days the district does not submit the required information, the district would be subject to the \$1,000 civil penalty. The Comptroller would be required to provide a second notice informing the district that district is liable for the initial \$1,000 penalty and would be subject to an additional \$1,000 penalty if the district does not report the required information on or before the date the second notice is provided. The bill authorize the Office of the Attorney General (OAG) to sue to collect the civil penalties.

The bill would require the Comptroller to implement the provisions of the bill only if the Legislature appropriates funding specifically for that purpose and would allow the agency to implement the provisions using other appropriations if available. The bill would take effect on September 1, 2017.

Methodology

The bill has fiscal implications for the Comptroller. This analysis estimates the costs of implementing the provisions of the bill assuming that either the Legislature appropriates money specifically for that purpose or that the agency identifies available funds.

Based on the analysis of the Comptroller, there would be a General Revenue cost of \$262,000 in fiscal year 2018 and an ongoing cost of \$82,000 in each following year. This analysis includes a one-time technology cost of \$180,000 in fiscal year 2018 for the Comptroller to develop the Special Purpose District Public Information Database. The Comptroller also indicates there would be staff costs of \$82,000 for one program specialist IV to maintain and verify data submissions from districts. This estimate is based on the agency's current costs to review and post debt-related information submitted by political subdivisions.

The Office of the Attorney General indicates that their costs to implement provisions of the bill could be absorbed within existing resources.

The bill would provide for civil penalties of up to \$2,000 to a special purpose district which does

not comply with provisions of the bill requiring the reporting of information to the Comptroller to operate and update the database. The frequency of which the penalties would be applied and collected is unknown and therefore, any potential revenue increase to the General Revenue Fund is indeterminate.

Technology

The Comptroller indicates a one-time technology cost of \$180,000 in General Revenue funds in fiscal year 2018 to develop the database. The cost reflects an estimated 1,200 hours of design, architecture, and coding, including the creation of mainframe tables, a security portal, an application to enter and update information, and an application to view and sort information for public use.

Local Government Impact

The bill requires the Comptroller to give notice and impose up to two penalties each of \$1,000 and authorizes the Office of the Attorney General to sue to collect penalties. This analysis assumes the imposition of state civil penalty could have a fiscal impact on special purpose districts for non-compliance.

Source Agencies: 302 Office of the Attorney General, 304 Comptroller of Public Accounts

LBB Staff: UP, LCO, JGA, WP, NV, JSm

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 20, 2017

TO: Honorable Eddie Lucio, Jr., Chair, Senate Committee on Intergovernmental Relations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB625 by Kolkhorst (Relating to public access to financial and tax rate information of certain special purpose districts; imposing a civil penalty.), **Committee Report 1st House, Substituted**

Estimated Two-year Net Impact to General Revenue Related Funds for SB625, Committee Report 1st House, Substituted: a negative impact of (\$344,000) through the biennium ending August 31, 2019. The Comptroller is not required to implement the legislation in the absence of an appropriation.

The potential revenue to the state resulting from the collection of penalties assessed to special purpose districts that do not comply with provisions of the bill are indeterminate.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2018	(\$262,000)
2019	(\$82,000)
2020	(\$82,000)
2021	(\$82,000)
2022	(\$82,000)

All Funds, Five-Year Impact:

Fiscal Year	Probable Savings/(Cost) from <i>General Revenue Fund</i> 1	Change in Number of State Employees from FY 2017
2018	(\$262,000)	1.0
2019	(\$82,000)	1.0
2020	(\$82,000)	1.0
2021	(\$82,000)	1.0
2022	(\$82,000)	1.0

Fiscal Analysis

The bill would require the Comptroller of Public Accounts (Comptroller) to create and post on the internet a Special Purpose District Public Information Database containing certain information on special purpose districts that: (1) are authorized to impose an ad valorem tax or a sales and use tax, to impose an assessment, or to charge a fee, and (2) during the most recent fiscal year had bonds outstanding, had gross receipts in excess of \$250,000, or had cash and temporary investments in excess of \$250,000. The bill would require the Comptroller to include certain information for each district in the database, including, but not limited to, the following information: local debt information required under Section 140.008(b) or (g) of the Local Government Code; total amount of bonds authorized by voters and the aggregate initial principal amount of the bonds issued that are payable wholly or partly by ad valorem taxes; rate of any sales and use tax imposed; and ad valorem tax rate information. The bill would require the Comptroller to develop and post the database by January 1, 2018. The Comptroller would be required to update information in the database annually.

Districts would be required to transmit records and other information annually to the Comptroller, in a form and manner prescribed by the Comptroller, for the purpose of operating and updating the database. The bill would require the Comptroller to maintain a noncompliance list of districts that have not submitted the required information. The bill would require the Comptroller to provide written notice to a district that does not provide the required information that the district is in violation of Section 203.062 of the Local Government Code, as added by the bill, and that the district will be subject to a penalty of \$1,000 if the district does not report the required information on or before the 30th day after the date the notice is provided. If after 30 days the district does not submit the required information, the district would be subject to the \$1,000 civil penalty. The Comptroller would be required to provide a second notice informing the district that district is liable for the initial \$1,000 penalty and would be subject to an additional \$1,000 penalty if the district does not report the required information on or before the date the second notice is provided. The bill authorize the Office of the Attorney General (OAG) to sue to collect the civil penalties.

The bill would require the Comptroller to implement the provisions of the bill only if the Legislature appropriates funding specifically for that purpose and would allow the agency to implement the provisions using other appropriations if available. The bill would take effect on September 1, 2017.

Methodology

The bill has fiscal implications for the Comptroller. This analysis estimates the costs of implementing the provisions of the bill assuming that either the Legislature appropriates money specifically for that purpose or that the agency identifies available funds.

Based on the analysis of the Comptroller, there would be a General Revenue cost of \$262,000 in fiscal year 2018 and an ongoing cost of \$82,000 in each following year. This analysis includes a one-time technology cost of \$180,000 in fiscal year 2018 for the Comptroller to develop the Special Purpose District Public Information Database. The Comptroller also indicates there would be staff costs of \$82,000 for one program specialist IV to maintain and verify data submissions from districts. This estimate is based on the agency's current costs to review and post debt-related information submitted by political subdivisions.

The Office of the Attorney General indicates that their costs to implement provisions of the bill could be absorbed within existing resources.

Fiscal Analysis

The bill would require the Comptroller of Public Accounts (Comptroller) to create and post on the internet a Special Purpose District Public Information Database containing certain information on special purpose districts that: (1) are authorized to impose an ad valorem tax or a sales and use tax, to impose an assessment, or to charge a fee, and (2) during the most recent fiscal year had bonds outstanding, had gross receipts in excess of \$250,000, or had cash and temporary investments in excess of \$250,000. The bill would require the Comptroller to include certain information for each district in the database, including, but not limited to, the following information: local debt information required under Section 140.008(b) or (g) of the Local Government Code; total amount of bonds authorized by voters and the aggregate initial principal amount of the bonds issued that are payable wholly or partly by ad valorem taxes; rate of any sales and use tax imposed; and ad valorem tax rate information. The bill would require the Comptroller to develop and post the database by January 1, 2018. The Comptroller would be required to update information in the database annually.

Districts would be required to transmit records and other information annually to the Comptroller, in a form and manner prescribed by the Comptroller, for the purpose of operating and updating the database. The bill would require the Comptroller to maintain a noncompliance list of districts that have not submitted the required information. The bill would require the Comptroller to provide written notice to a district that does not provide the required information that the district is in violation of Section 203.062 of the Local Government Code, as added by the bill, and that the district will be subject to a penalty of \$1,000 if the district does not report the required information on or before the 30th day after the date the notice is provided. If after 30 days the district does not submit the required information, the district would be subject to the \$1,000 civil penalty. The Comptroller would be required to provide a second notice informing the district that district is liable for the initial \$1,000 penalty and would be subject to an additional \$1,000 penalty if the district does not report the required information on or before the date the second notice is provided. The bill authorize the Office of the Attorney General (OAG) to sue to collect the civil penalties.

The bill would require the Comptroller to implement the provisions of the bill only if the Legislature appropriates funding specifically for that purpose and would allow the agency to implement the provisions using other appropriations if available. The bill would take effect on September 1, 2017.

Methodology

The bill has fiscal implications for the Comptroller. This analysis estimates the costs of implementing the provisions of the bill assuming that either the Legislature appropriates money specifically for that purpose or that the agency identifies available funds.

Based on the analysis of the Comptroller, there would be a General Revenue cost of \$262,000 in fiscal year 2018 and an ongoing cost of \$82,000 in each following year. This analysis includes a one-time technology cost of \$180,000 in fiscal year 2018 for the Comptroller to develop the Special Purpose District Public Information Database. The Comptroller also indicates there would be staff costs of \$82,000 for one program specialist IV to maintain and verify data submissions from districts. This estimate is based on the agency's current costs to review and post debt-related information submitted by political subdivisions.

The Office of the Attorney General indicates that their costs to implement provisions of the bill could be absorbed within existing resources.

The bill would provide for civil penalties of up to \$2,000 to a special purpose district which does not comply with provisions of the bill requiring the reporting of information to the Comptroller to operate and update the database. The frequency of which the penalties would be applied and collected is unknown and therefore, any potential revenue increase to the General Revenue Fund is indeterminate.

Technology

The Comptroller indicates a one-time technology cost of \$180,000 in General Revenue funds in fiscal year 2018 to develop the database. The cost reflects an estimated 1,200 hours of design, architecture, and coding, including the creation of mainframe tables, a security portal, an application to enter and update information, and an application to view and sort information for public use.

Local Government Impact

The bill requires the Comptroller to give notice and impose up to two penalties each of \$1,000 and authorizes the Office of the Attorney General to sue to collect penalties. This analysis assumes the imposition of state civil penalty could have a fiscal impact on special purpose districts for non-compliance.

Source Agencies: 302 Office of the Attorney General, 304 Comptroller of Public Accounts

LBB Staff: UP, JGA, WP, LCO, NV, JSm

**LEGISLATIVE BUDGET BOARD
Austin, Texas**

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

April 2, 2017

TO: Honorable Eddie Lucio, Jr., Chair, Senate Committee on Intergovernmental Relations

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB625 by Kolkhorst (Relating to public access to financial and tax rate information of certain special purpose districts.), **As Introduced**

Estimated Two-year Net Impact to General Revenue Related Funds for SB625, As Introduced: a negative impact of (\$344,000) through the biennium ending August 31, 2019.

The bill would make no appropriation but could provide the legal basis for an appropriation of funds to implement the provisions of the bill.

General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2018	(\$262,000)
2019	(\$82,000)
2020	(\$82,000)
2021	(\$82,000)
2022	(\$82,000)

All Funds, Five-Year Impact:

Fiscal Year	Probable Savings/(Cost) from <i>General Revenue Fund</i> 1	Change in Number of State Employees from FY 2017
2018	(\$262,000)	1.0
2019	(\$82,000)	1.0
2020	(\$82,000)	1.0
2021	(\$82,000)	1.0
2022	(\$82,000)	1.0

Fiscal Analysis

The bill would require the Comptroller of Public Accounts (Comptroller) to create and post on the internet a Special Purpose District Public Information Database containing certain information on all active special purpose districts, as defined by the bill, which are authorized to impose an ad valorem tax or a sales and use tax, to impose an assessment, or to charge a fee. The bill would

require the Comptroller to include certain information for each district in the database, including, but not limited to, the following information: local debt information required under Section 140.008(b) or (g) of the Local Government Code; total annual revenue; ending fiscal year fund balances; rate of any sales and use tax imposed; and a table of ad valorem tax rates. The bill would require the Comptroller to develop and post the database by January 1, 2018. The Comptroller would be required to update information in the database annually.

Districts would be required to transmit records and other information annually to the Comptroller, in a form and manner prescribed by the Comptroller, for the purpose of operating and updating the database. The bill would require the Comptroller to maintain a noncompliance list of districts that have not submitted the required information. The bill would provide that the Attorney General may not approve a public security submitted under Chapter 1202, Government Code, by a special purpose district which appears on the noncompliance list until the Attorney General receives written notification from the Comptroller that the district has submitted the information or that the Comptroller has agreed to a later date for the district to submit the information.

Methodology

Based on the analysis of the Comptroller, there would be a General Revenue cost of \$262,000 in fiscal year 2018 and an ongoing cost of \$82,000 in each following year. This analysis includes a one-time technology cost of \$180,000 in fiscal year 2018 for the Comptroller to develop the Special Purpose District Public Information Database. The Comptroller also indicates there would be staff costs of \$82,000 for one program specialist IV to maintain and verify data submissions from districts. This estimate is based on the agency's current costs to review and post debt-related information submitted by political subdivisions.

The Office of the Attorney General indicates that their costs to implement provisions of the bill could be absorbed within existing resources.

Technology

The Comptroller indicates a one-time technology cost of \$180,000 in General Revenue funds in fiscal year 2018 to develop the database. The cost reflects an estimated 1,200 hours of design, architecture, and coding, including the creation of mainframe tables, a security portal, an application to enter and update information, and an application to view and sort information for public use.

Local Government Impact

According to the Central Texas Groundwater Conservation District and the San Antonio River Authority, the fiscal impact under the provisions of the bill is not anticipated to be significant.

Source Agencies: 302 Office of the Attorney General, 304 Comptroller of Public Accounts
LBB Staff: UP, JGA, NV, LCO, JSm

require the Comptroller to include certain information for each district in the database, including, but not limited to, the following information: local debt information required under Section 140.008(b) or (g) of the Local Government Code; total annual revenue; ending fiscal year fund balances; rate of any sales and use tax imposed; and a table of ad valorem tax rates. The bill would require the Comptroller to develop and post the database by January 1, 2018. The Comptroller would be required to update information in the database annually.

Districts would be required to transmit records and other information annually to the Comptroller, in a form and manner prescribed by the Comptroller, for the purpose of operating and updating the database. The bill would require the Comptroller to maintain a noncompliance list of districts that have not submitted the required information. The bill would provide that the Attorney General may not approve a public security submitted under Chapter 1202, Government Code, by a special purpose district which appears on the noncompliance list until the Attorney General receives written notification from the Comptroller that the district has submitted the information or that the Comptroller has agreed to a later date for the district to submit the information.

Methodology

Based on the analysis of the Comptroller, there would be a General Revenue cost of \$262,000 in fiscal year 2018 and an ongoing cost of \$82,000 in each following year. This analysis includes a one-time technology cost of \$180,000 in fiscal year 2018 for the Comptroller to develop the Special Purpose District Public Information Database. The Comptroller also indicates there would be staff costs of \$82,000 for one program specialist IV to maintain and verify data submissions from districts. This estimate is based on the agency's current costs to review and post debt-related information submitted by political subdivisions.

The Office of the Attorney General indicates that their costs to implement provisions of the bill could be absorbed within existing resources.

Technology

The Comptroller indicates a one-time technology cost of \$180,000 in General Revenue funds in fiscal year 2018 to develop the database. The cost reflects an estimated 1,200 hours of design, architecture, and coding, including the creation of mainframe tables, a security portal, an application to enter and update information, and an application to view and sort information for public use.

Local Government Impact

According to the Central Texas Groundwater Conservation District and the San Antonio River Authority, the fiscal impact under the provisions of the bill is not anticipated to be significant.

Source Agencies: 302 Office of the Attorney General, 304 Comptroller of Public Accounts

LBB Staff: UP, JGA, NV, LCO, JSm