Texas Comptroller of Public Accounts

Powers & Duties of the Office

July 29, 2026

The comptroller of public accounts is established as an officer of the executive department of Texas government by Article IV, Section 1 of the Texas Constitution. The comptroller serves as the state's chief revenue estimator, tax collector, treasurer, cashier, accountant, and purchasing manager. Only a portion of the comptroller's comprehensive duties are delegated by the Texas Constitution. The comptroller's express and implied constitutional duties, which appear in Articles III, VII and VIII, primarily concern the revenue estimator, treasurer, and accountant roles of the office and the comptroller's membership on the Legislative Redistricting Board. Many of the comptroller's current duties have been assigned to the comptroller by the legislature, including the collection of state taxes under the Tax Code and the operation of the state treasury, which was transferred to the comptroller in 1996. The statutory powers and duties of the comptroller—and, by extension, the work of the comptroller's office, the state agency led by the comptroller—are primarily enumerated in the Tax Code and in Chapters 403 and 404 of the Government Code. The comptroller's management responsibility for various state programs appears in other statutes, as detailed below.

Office of the Comptroller

The Texas comptroller of public accounts is elected by voters in a statewide election for a four-year term.[1] When a vacancy in the office occurs, Article IV, Section 12 of the Texas Constitution requires the governor to fill the vacancy by appointment. If the appointment occurs during a session of the senate, the appointment must be confirmed by a two-thirds vote of the senate present. If the appointment occurs during a recess of the senate, the constitution contemplates a confirmation vote by the senate when it next convenes but does not require a special session for that purpose.

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[1] Tex. Const. art. IV, §§ 1, 2, 23.

An appointment to the Office of Comptroller continues only until the next general election, but the appointee remains in office until a successor takes office.[2]

The comptroller receives an annual salary set by the legislature and is required to carry out all duties assigned to the office by state law.[3] The comptroller is liable for a penalty of $100-$1,000 per day for intentionally neglecting or refusing to perform a duty of the office.[4]

The comptroller appoints a chief clerk, who takes the official oath of office and must carry out any duties of the office in the comptroller's absence or incapacity, or in the event of a vacancy in the office.[5] Traditionally, the chief clerk is designated as deputy comptroller.

The comptroller must provide books and records for examination at the request of a house of the legislature, a legislative committee, or the governor. The comptroller also must provide, under oath, any written information relating to the office requested by the governor.[6]

Duties of the Comptroller

The comptroller has the authority to shape policy and set priorities within the agency through formal and informal procedures, including rulemaking. The comptroller is authorized to organize and maintain divisions within the agency as needed to support effective operations.[7]

Revenue Estimation & Budget Certification

The comptroller is responsible for estimating revenue and certifying the state budget. The biennial revenue estimate (BRE) submitted by the comptroller to the governor and the legislature before each regular legislative session outlines the state's projected financial condition at the end of the current biennium and projected revenues for the next biennium. After the appropriations bill is approved by both legislative chambers, the comptroller is required to certify that total appropriations do not exceed anticipated revenue for the next biennium and to publish the certification revenue estimate (CRE).[8]

Treasury & Asset Management

The legislature transferred the duties of state treasurer and the operations of the state treasury to the comptroller in 1996. The comptroller invests, manages, and reports on state funds, including

[2] TEX. CONST. art. IV, § 12(a)-(c), (g), art. XVI, § 17(a).
[3] TEX. CONST. art. IV, § 23.
[4] TEX. GOV'T CODE § 403.002.
[5] TEX. GOV'T CODE § 403.003; TEX. CONST. art. XVI, § 1.
[6] TEX. CONST. art. IV, § 24; TEX. GOV'T CODE § 403.006.
[7] TEX. GOV'T CODE §§ 403.007, 2001.004.

[8] TEX. CONST. art. III, § 49a; TEX. GOV'T CODE § 403.0131.

funds in the state treasury and the Texas Treasury Safekeeping Trust Company, which currently oversees approximately $165 billion in state and local assets. The comptroller may adopt and enforce rules governing the "establishment and conduct" of state depositories and the investment of state funds in the depositories. A state depository is a state or national bank, savings and loan association, or state or federal credit union doing business in Texas that the comptroller has designated as a state depository.[9]

Accounting & Reporting

As the state's chief accountant, the comptroller is responsible for maintaining a uniform statewide accounting system and delivering the State of Texas Annual Comprehensive Financial Report (ACFR) to the governor. The ACFR must be prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board. State agencies process their bills and payroll through the comptroller's centralized accounting software, which allows the comptroller to track and verify agency expenses and issue payments to agencies or agency vendors.[10]

Tax Administration & Collection

The comptroller serves as the state's chief tax collector and may adopt, amend, or repeal administrative rules to enforce Title 2 (State Taxation) of the Tax Code and to collect taxes or other revenue. The enforcement powers of the comptroller over any person or entity doing business in Texas are comprehensive, including the power to inspect records, conduct audits, issue subpoenas, issue and revoke permits and licenses, commission investigators as peace officers, decide taxpayer claims, settle taxpayer disputes, assess and collect delinquent taxes, impose financial penalties, require security for tax payments, seize property, and end a company's authority to transact business in Texas.[11] The comptroller also decides contested cases relating to tax collection and other matters within the agency's authority.[12]

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[9] TEX. CONST. art. III, § 49a(a); TEX. GOV'T CODE §§ 404.0011, 404.013 *et seq*.
See also: The Texas Treasury Safekeeping Trust Company, last modified July 24, 2026, https://ttstc.com.
[10] TEX. GOV'T CODE §§ 403.011, 403.013(c), 2101.012.
See also "Fiscal Notes," Texas Comptroller of Public Accounts, December 2017, https://comptroller.texas.gov/economy/fiscal-notes/archive/2017/dec-jan/capps.php; "State of Texas Annual Comprehensive Financial Report," Texas Comptroller of Public Accounts, 2025, https://comptroller.texas.gov/transparency/reports/comprehensive-annual-financial/.
[11] TEX. TAX CODE § 111.001 *et seq.*, §§ 171.251 to .2515; TEX. GOV'T CODE § 403.011(a)(2), (5)-(6).
[12] TEX. TAX CODE § 111.009; TEX. GOV'T CODE §§ 2001.051 *et seq.*, § 2001.141.

Property Tax Assistance

Although the State of Texas does not levy a property tax, the comptroller provides training, technical support, oversight, and reporting services related to property taxes levied by local governments. These responsibilities appear throughout the Property Tax Code (Title 1 of the Tax Code). The legislature has tasked the comptroller with conducting four different studies related to local property tax—the Appraisal District Ratio Study, the Methods and Assistance Program, the School District Property Value Study, and the Targeted Appraisal Review Program. Each statutorily prescribed study is a performance review, a compliance review, or, as with the School District Property Value Study's determination of taxable property value, a limited-purpose audit.[13]

Procurement & Oversight

The comptroller oversees statewide procurement activities, including the administration of the Centralized Master Bidders List (CMBL), and is authorized to adopt rules to ensure that state procurement is conducted efficiently and effectively. The chief clerk and other employees of the comptroller's office are prohibited from holding financial interests in, or receiving benefits from, state purchasing contracts.[14]

Program Management

The comptroller manages statewide programs relating to unclaimed property, education savings accounts, college savings plans, rural law enforcement and ambulance grants, immigration law enforcement grants, and the Jobs, Energy, Technology, and Innovation (JETI) Act.[15] The comptroller also manages the Broadband Development Office, the State Energy Conservation Office, and the Texas Bullion Depository.[16]

Comptroller's Rulemaking Authority

The comptroller is authorized by the Tax Code and other statutes to adopt rules to enforce the collection of taxes and to carry out the many duties of the office.[17] Like other state agencies, the

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[13] TEX. TAX CODE §§ 5.10, 5.102; TEX. GOV'T CODE § 403.302(a), (k-1).
See also "2026 Property Tax Administration in Texas," Texas Comptroller of Public Accounts, May 2026, https://comptroller.texas.gov/taxes/property-tax/docs/96-1738.pdf.

[14] TEX. GOV'T CODE § 2151.004(d), § 2155.001 *et seq.,* § 2156.001 *et seq.,* § 2157.001 *et seq.,* § 2158.001 *et seq.*
See also "Centralized Master Bidders List," Texas Comptroller of Public Accounts, https://comptroller.texas.gov/purchasing/vendor/cmbl/.

[15] TEX. PROP. CODE § 74.001 *et seq.*; TEX. EDUC. CODE §§ 29.351 *et seq.*, 54.602 *et seq.*; TEX. LOC. GOV'T CODE §§ 130.911-.914.; TEX. GOV'T CODE § 753.001 *et seq.*; TEX. GOV'T CODE § 403.601 *et seq.*

[16] TEX. GOV'T CODE §§ 490I.0101 *et seq.*, 447.001 *et seq.*, 2116.001 *et seq.*
See also "Programs," Texas Comptroller of Public Accounts, https://comptroller.texas.gov/programs/.

[17] *See* TEX. TAX CODE § 111.002.

comptroller's office is required by the Administrative Procedure Act (APA) to adopt rules of practice and to publish and index all written policies, interpretations of statute, orders, and decisions used by the agency. [18] The validity or applicability of a rule adopted by the comptroller is sometimes the subject of litigation, as permitted by the APA.[19] For example:

***City of Coppell v. Hancock*:** The district court enjoined certain subsections of Comptroller Rule 3.334 (Local Sales and Use Taxes) that "contravened existing statute" and did not comply with APA requirements. An appeal is pending before the 15th Court of Appeals.[20]

***Globe Express Trucking Inc. v. Hancock*:** The district court enjoined emergency rulemaking by the comptroller affecting the historically underutilized business (HUB) program. An interlocutory appeal of the temporary injunction is pending before the 15th Court of Appeals.[21]

Comptroller's Audit and Investigatory Authority

The comptroller's authority to conduct audits and investigations is determined by the legislature and described by statute.

Claims Against the State: The comptroller is required to audit all claims against the state, including state tax refund claims and any claim to be paid from an appropriation, including routine expenses of state agencies.[22]

Financial Reports: The comptroller is required to present the State of Texas Annual Comprehensive Financial Report and reports of the Texas Treasury Safekeeping Trust Company in audited form.[23]

Tax and Fee Compliance: The comptroller has broad authority to audit Texas taxpayers and other persons and entities doing business in Texas.[24] The comptroller's tax enforcement powers extend to any tax, fee, charge, or financial penalty that the comptroller is required or authorized to collect or administer.[25] Under this authority, the comptroller audits cities and counties for civil and criminal court costs, fines, and fees that cities and counties are required to remit to the comptroller.[26]

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[18] TEX. GOV'T CODE § 2001.004.
[19] TEX. GOV'T CODE § 2001.038.
[20] *City of Coppell v. Hancock*, No.15-25-00022-CV (Tex. App.—Austin [15th Dist.] Sept. 26, 2025, no pet. h.).
[21] *Globe Express Trucking Inc. v. Hancock*, No. 15-26-00091-CV (Tex. App.—Austin [15th Dist.] April 14, 2026, no pet. h.).
[22] TEX. GOV'T CODE §§ 403.011(a)(12)-(14), 403.0271(d), 403.071(a), (g), 403.076, 660.028.
[23] TEX. GOV'T CODE §§ 403.013(c), 404.104(c).
[24] TEX. TAX CODE §§ 111.004, 111.0043.
[25] TEX. TAX CODE §§ 111.0021-111.0022.
[26] "Audit Procedures for Local Revenue Funds," Texas Comptroller of Public Accounts, March 2024, p. 230, https://comptroller.texas.gov/taxes/audit/docs/local-revenue-funds-manual.pdf.

Comptroller's Investigations: The comptroller's investigatory powers fall into two categories—investigations requested by the governor and investigations that may be initiated by the comptroller.

On the governor's request, the comptroller is required to investigate (i) "assessing and collecting officers of the state and other officers or persons receiving, disbursing, or possessing public funds," (ii) public funds, and (iii) "any state institution and its policies, management, and operation...."[27] According to a 2026 attorney general's opinion, "the comptroller's authority to investigate a state institution's 'policies, management, and operation' [is] contingent on a request from the governor."[28]

The comptroller has statutory authority at any time to examine and investigate (i) any expenditure of appropriated state money for any purpose and (ii) any money received or disbursed by a state board authorized to receive and disburse state money. The comptroller is also required to investigate any state institution upon information "coming to his knowledge."[29] The attorney general has opined that "section 111.003(e)'s grant of authority to the comptroller to initiate an investigation is limited to the authority to investigate agency fiscal matters."[30]

Historical Notes on the Comptroller's Audit Power

- Before 2003, the comptroller had explicit statutory authority to initiate and conduct effectiveness and efficiency reviews of state agencies, such as the comptroller's Texas Performance Review of the 1990s. In 2003, the legislature transferred authority to conduct effectiveness and efficiency reviews of state agencies to the Legislative Budget Board, repealing the statute that previously authorized the Texas Performance Review by the comptroller.[31]
- In 1997, the legislature authorized the comptroller to conduct a performance audit of certain transit authorities upon the request of the transit authority or a corresponding county or municipality.[32] The provision was bracketed by the formation date of the transit authority (before July 1, 1985) and the population of its largest municipality (no more than 750,000). At the time of its enactment, the statutory authorization related to the Capital Metropolitan Transit Authority in Austin.[33] Although this authority remains in the statute today, it has no application. Because of the population bracket, the authorization would not apply to Capital Metro today or to the other three transit authorities created in Texas before 1985—METRO of Harris County, VIA of San Antonio, and DART of Dallas.

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[27] TEX. TAX CODE § 111.003(a).
[28] TEX. ATT'Y GEN. OP. NO. GA-0427 (2006), p. 5.
[29] TEX. TAX CODE § 111.003(e).
[30] TEX. ATT'Y GEN. OP. NO. GA-0427 (2006), p. 5.
[31] TEX. ATT'Y GEN. OP. NO. GA-0427 (2006), p. 3; TEX. GOV'T CODE § 322.017.
[32] TEX. GOV'T CODE § 403.0221.
[33] Bill Analysis, Tex. H.B. 2446, 75th Leg., R.S. (1997).

Who Audits the Comptroller?

The comptroller's office, like any state agency, is subject to financial audit, compliance audit, and investigation by the state auditor (SA). The SA is appointed by and serves at the will of the Legislative Audit Committee (LAC). The members of the LAC are the lieutenant governor, speaker of the house, chairman of the Senate Finance Committee, chairman of the House Appropriations Committee, chairman of the House Ways and Means Committee, and one senator appointed by the lieutenant governor. The LAC determines the audit plan for the SA each year. In addition to general audit powers, the SA is expressly authorized to audit the disbursements and receipts of the comptroller, and the SA and the LAC are expressly authorized to audit tax settlements and other decisions of the comptroller on taxpayer matters.[34]

Express and Implied Constitutional Duties of the Texas Comptroller

Express Constitutional Duties	Constitutional Provisions
Serve on the Legislative Redistricting Board	art. III, § 28
Prepare the biennial revenue estimate and certify the biennial budget	art. III, § 49a
Transfer certain revenue to the state highway fund and to/from the economic stabilization fund (ESF)	art. III, § 49-g; art. VIII, § 7-c
Administer the Broadband Infrastructure Fund	art. III, § 49-d-16(d), (f), (h)
Fund the Dementia Prevention and Research Institute of Texas	art. III, § 68
Deposit state revenue to the Texas Water Fund	art. VIII, § 7-e(a)-(b)
Invest proceeds of Permanent School Fund lands	art. VII, § 4
Transfer funds from the Available University Fund to institutions of higher education	art. VII, § 17(g)

[34] TEX. GOV'T CODE §§ 321.001, 321.002, 321.005, 321.013, 321.0138, 404.072.

Express Constitutional Duties	**Constitutional Provisions**
Effectuate funding provisions for institutions of higher education and the Texas Tomorrow Fund	art. VII, §§ 17(l), 18(l), 19
Administer the Permanent Technical Institution Infrastructure Fund	art. VII, § 21
Project the amount on deposit in the Texas Mobility Fund available for repayment of fund obligations	art. III, § 49-k
Project the amount on deposit in the Texas Rail Relocation and Improvement Fund available for repayment of fund obligations	art. III, § 49-o
Implied Constitutional Duties	**Constitutional Provisions**
Deposit fees in criminal or civil matters remitted to the Comptroller in the manner provided by law	art. III, § 46
Receive reports from bingo game operators	art. III, § 47(c)(1)
Maintain a registry of bonds issued by state agencies	art. III, §§ 49-c(i), 49-e(g), 49-f(f), 49-p(f), 50b-4(f), 50b-5(f), 50b-6(f), 50b-7(f), 50-f(f), 50-g(e), 67(h)
Maintain certain constitutionally created funds	art. III, § 49-e(b), 49-f(b), 50c(b), 50-f(b), 50-g(b)
Certify the balance of the Texas Grain Warehouse Self-Insurance Fund	art. III, § 50-e(b)
Reduce the appropriation to the Parks and Wildlife Department and the Texas Historical Commission under certain circumstances	art. VIII, § 7-d
Receive non-resident payments of property tax	art. VIII, § 11