## **BILL ANALYSIS**

Senate Research Center 78R10527 AKH-D H.B. 1681 By: Stick (Wentworth) Intergovernmental Relations 5/21/2003 Engrossed

## DIGEST AND PURPOSE

Currently, a county auditor's salary is capped at the level of the highest salary set by the commissioner's court for a non-judicial elected official of the same county. However, other non-elected positions in the county do not have similar limitations to their compensation.

As accounting rules and financial statutes continue to become more complex, governments must be able to attract and retain highly qualified and experienced financial professionals. H.B. 1681 allows the district judges who appoint the county auditor, in certain larger counties, to also set the annual salary of the position, thereby removing the salary cap.

## **RULEMAKING AUTHORITY**

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

## SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 152.032, Local Government Code, by amending Subsection (a) and adding Subsection (d), as follows:

(a) Makes a conforming change.

(d) Provides that this subsection applies only to a county with a population of more than 800,000 that uses an automated system to enhance internal controls of county finances through the use of automated edit checks of its automated purchasing system and its comprehensive automated payroll system. Authorizes the amount of the compensation and allowances of a county auditor in a county governed by this subsection to exceed the limit imposed by Subsection (a) if the compensation and allowances are approved by the county auditor, if a county is governed by this subsection (b), from exceeding the limit imposed by Subsection (b).

SECTION 2. Effective date: upon passage or September 1, 2003.