

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 79TH LEGISLATIVE REGULAR SESSION

March 21, 2005

TO: Honorable Ray Allen, Chair, House Committee on County Affairs

FROM: John S. O'Brien, Deputy Director, Legislative Budget Board

IN RE: HB2829 by Hamric (Relating to audits of and financial statements for emergency services districts.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would establish procedures for the preparation of an annual audit report for an emergency services district located in more than one county. The bill would except from the requirement to file an annual audit report a district that imposed \$250,000 or less in taxes in the fiscal year; however, a district to which the exception applies, would be required to file a financial statement with the county commissioners court prepared by an independent certified public accountant (CPA) or firm of CPAs licensed in this state. The district would be responsible for the cost of preparation of the financial statement. The bill would take effect September 1, 2005.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: JOB, DLBa