

By: Cook of Navarro

H.B. No. 398

Substitute the following for H.B. No. 398:

By: Farabee

C.S.H.B. No. 398

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to designating a county official to file certain financial  
3 information with the county commissioners court.

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

5 SECTION 1. Section 114.021, Local Government Code, is  
6 amended to read as follows:

7 Sec. 114.021. COUNTY TREASURER'S TABULAR STATEMENT [~~CLERK'S~~  
8 ~~REPORT~~] TO COMMISSIONERS COURT AT REGULAR TERM. (a) In a county  
9 that does not have the office of county auditor, the county  
10 treasurer [~~clerk~~] shall present a tabular statement at each regular  
11 term of the commissioners court. The treasurer [~~clerk~~] shall  
12 present the statement during the second day of the court's term.

13 (b) In the statement, the treasurer [~~clerk~~] shall report on  
14 the condition of the county finances for the three-month period  
15 preceding the month in which the court meets in regular session. In  
16 the statement, the treasurer [~~clerk~~] shall specify:

17 (1) the names of the creditors of the county;

18 (2) each item of county indebtedness with its  
19 respective date of accrual;

20 (3) the name of each person to whom money has been paid  
21 and the amount paid; and

22 (4) the name of each person from whom money has been  
23 received, the date of the receipt, and the name of the account for  
24 which it is received.

1 (c) The treasurer [~~clerk~~] shall list separately the amount  
2 to the credit or debit of each fund.

3 SECTION 2. Section 114.022, Local Government Code, is  
4 amended to read as follows:

5 Sec. 114.022. COUNTY [~~CLERK'S~~] ANNUAL FINANCIAL EXHIBIT.

6 (a) The county auditor or, in a county that does not have a county  
7 auditor [~~Immediately after the first regular term of the~~  
8 ~~commissioners court in the year~~], the county treasurer immediately  
9 after the first regular term of the commissioners court in the year  
10 [~~clerk~~] shall publish an exhibit that shows the aggregate amount  
11 paid from each fund for the four preceding quarters and the balance  
12 to the debit or credit of each fund. The exhibit must also list:

13 (1) the amount of the county indebtedness;

14 (2) the respective dates of accrual of that  
15 indebtedness;

16 (3) to whom the debt is owed;

17 (4) the reason for the debt; and

18 (5) the amount to the debit or credit of each officer  
19 or other person with whom an account is kept in the county finance  
20 records.

21 (b) The county official designated by Subsection (a)  
22 [~~clerk~~] shall publish the exhibit once in a weekly newspaper that is  
23 published in the county. The commissioners court shall order the  
24 payment of the publication costs from the general fund of the  
25 county. If no paper is published in the county, the county official  
26 [~~clerk~~] shall post a copy of the exhibit in each commissioner's  
27 precinct. One must be posted at the courthouse door, and one must

1 be posted at public places in each of the other three commissioners'  
2 precincts.

3 SECTION 3. Section 153.002, Local Government Code, is  
4 amended to read as follows:

5 Sec. 153.002. [~~COUNTY CLERK'S~~] FEE FOR KEEPING LEDGER AND  
6 MAKING STATEMENTS. In a county that does not have the office of  
7 county auditor and in which the county treasurer [~~clerk~~] is  
8 compensated on a fee basis, the treasurer [~~clerk~~] is entitled to  
9 annual compensation for keeping the county finance ledger and for  
10 making the statements required by Section 114.021. The  
11 compensation is in an amount that equals \$5 for each \$1,000 tax  
12 assessed and due to the county, but the amount may not be less than  
13 \$100 or more than \$250. Compensation under this section is paid on  
14 the order of the commissioners court.

15 SECTION 4. This Act takes effect immediately if it receives  
16 a vote of two-thirds of all the members elected to each house, as  
17 provided by Section 39, Article III, Texas Constitution. If this  
18 Act does not receive the vote necessary for immediate effect, this  
19 Act takes effect September 1, 2007.