

1-1 By: Cook of Navarro (Senate Sponsor - Nichols) H.B. No. 398
1-2 (In the Senate - Received from the House March 29, 2007;
1-3 April 3, 2007, read first time and referred to Committee on
1-4 Intergovernmental Relations; April 30, 2007, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; April 30, 2007, sent to
1-6 printer.)

1-7 A BILL TO BE ENTITLED
1-8 AN ACT

1-9 relating to designating a county official to file certain financial
1-10 information with the county commissioners court.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Section 114.021, Local Government Code, is
1-13 amended to read as follows:

1-14 Sec. 114.021. COUNTY TREASURER'S TABULAR STATEMENT [~~CLERK'S~~
1-15 ~~REPORT~~] TO COMMISSIONERS COURT AT REGULAR TERM. (a) In a county
1-16 that does not have the office of county auditor, the county
1-17 treasurer [~~clerk~~] shall present a tabular statement at each regular
1-18 term of the commissioners court. The treasurer [~~clerk~~] shall
1-19 present the statement during the second day of the court's term.

1-20 (b) In the statement, the treasurer [~~clerk~~] shall report on
1-21 the condition of the county finances for the three-month period
1-22 preceding the month in which the court meets in regular session. In
1-23 the statement, the treasurer [~~clerk~~] shall specify:

1-24 (1) the names of the creditors of the county;

1-25 (2) each item of county indebtedness with its
1-26 respective date of accrual;

1-27 (3) the name of each person to whom money has been paid
1-28 and the amount paid; and

1-29 (4) the name of each person from whom money has been
1-30 received, the date of the receipt, and the name of the account for
1-31 which it is received.

1-32 (c) The treasurer [~~clerk~~] shall list separately the amount
1-33 to the credit or debit of each fund.

1-34 SECTION 2. Section 114.022, Local Government Code, is
1-35 amended to read as follows:

1-36 Sec. 114.022. COUNTY [~~CLERK'S~~] ANNUAL FINANCIAL EXHIBIT.

1-37 (a) The county auditor or, in a county that does not have a county
1-38 auditor [Immediately after the first regular term of the
1-39 commissioners court in the year], the county treasurer immediately
1-40 after the first regular term of the commissioners court in the year
1-41 [clerk] shall publish an exhibit that shows the aggregate amount
1-42 paid from each fund for the four preceding quarters and the balance
1-43 to the debit or credit of each fund. The exhibit must also list:

1-44 (1) the amount of the county indebtedness;

1-45 (2) the respective dates of accrual of that
1-46 indebtedness;

1-47 (3) to whom the debt is owed;

1-48 (4) the reason for the debt; and

1-49 (5) the amount to the debit or credit of each officer
1-50 or other person with whom an account is kept in the county finance
1-51 records.

1-52 (b) The county official designated by Subsection (a)
1-53 [clerk] shall publish the exhibit once in a weekly newspaper that is
1-54 published in the county. The commissioners court shall order the
1-55 payment of the publication costs from the general fund of the
1-56 county. If no paper is published in the county, the county official
1-57 [clerk] shall post a copy of the exhibit in each commissioner's
1-58 precinct. One must be posted at the courthouse door, and one must
1-59 be posted at public places in each of the other three commissioners'
1-60 precincts.

1-61 SECTION 3. Section 153.002, Local Government Code, is
1-62 amended to read as follows:

1-63 Sec. 153.002. [~~COUNTY CLERK'S~~] FEE FOR KEEPING LEDGER AND
1-64 MAKING STATEMENTS. In a county that does not have the office of

2-1 county auditor and in which the county treasurer [~~clerk~~] is
2-2 compensated on a fee basis, the treasurer [~~clerk~~] is entitled to
2-3 annual compensation for keeping the county finance ledger and for
2-4 making the statements required by Section 114.021. The
2-5 compensation is in an amount that equals \$5 for each \$1,000 tax
2-6 assessed and due to the county, but the amount may not be less than
2-7 \$100 or more than \$250. Compensation under this section is paid on
2-8 the order of the commissioners court.
2-9 SECTION 4. This Act takes effect immediately if it receives
2-10 a vote of two-thirds of all the members elected to each house, as
2-11 provided by Section 39, Article III, Texas Constitution. If this
2-12 Act does not receive the vote necessary for immediate effect, this
2-13 Act takes effect September 1, 2007.

2-14 * * * * *