

By: Parker

H.B. No. 3439

A BILL TO BE ENTITLED

AN ACT

relating to county fiscal matters.

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

SECTION 1. Chapter 83, Local Government Code, is amended by adding Section 83.007 to read as follows:

Sec. 83.007. STATUTORY REFERENCE: FUNCTION OF TREASURER IN COUNTY THAT HAS ABOLISHED OFFICE. In a county for which the office of county treasurer has been abolished, a reference in this code or other state statute to the county treasurer means the person who performs the powers or duties of the county treasurer in that county.

SECTION 2. Section 113.023, Local Government Code, is amended to read as follows:

Sec. 113.023. DEPOSIT WARRANTS. (a) Except as provided by Subsection (c), each deposit made in the county treasury must be made on a deposit warrant [~~issued in triplicate by the county clerk~~]. The deposit warrant authorizes the county treasurer to receive the amount stated in the warrant. The warrant must state the purpose for which the amount is received and the fund to which it is to be applied.

(b) The county treasurer shall keep the original deposit [~~of the~~] warrant. The county treasurer shall provide the county clerk or the county auditor with duplicate deposit warrants or a written report of all deposit warrants received that contains detailed

1 information about each warrant. On the request of a person making a  
2 deposit, the county treasurer may provide a duplicate deposit  
3 warrant to the person. [~~The duplicate shall be signed and returned~~  
4 ~~to the county clerk. The triplicate shall be signed and returned to~~  
5 ~~the depositor.~~] If the county has a county auditor, [~~the county~~  
6 ~~clerk shall give the clerk's copy of the warrant to the auditor,~~  
7 ~~and~~] the auditor shall enter the amount in the auditor's books,  
8 charging the amount to the county treasurer and crediting the  
9 person who deposited the amount. The treasurer may receive money  
10 only through this procedure except as provided by Subsection (c).

11 (c) In a county with more than 2.2 million inhabitants, the  
12 county clerk is relieved of all duties under Subsections (a) and  
13 (b). In any other county that has the office of county auditor, the  
14 commissioners court by order may relieve the county clerk of all  
15 duties under Subsections (a) and (b). If the county clerk is  
16 relieved of duties, the county treasurer shall receive all deposits  
17 that are made in the county treasury. The county treasurer shall  
18 provide the county auditor with duplicate warrants or a written  
19 report of all warrants that contains detailed information about  
20 each warrant. On the request of a person making a deposit, the  
21 county treasurer may provide a duplicate warrant to the person.  
22 [~~prepare a receipt in triplicate for all money received. The~~  
23 ~~treasurer shall keep one copy of the receipt and shall transmit the~~  
24 ~~original to the county auditor and the other copy to the depositor.~~] The county auditor shall prescribe a system, not inconsistent with  
25 this subsection, to be used by the county treasurer for receiving  
26 and depositing money.  
27

1 SECTION 3. Section 113.062, Local Government Code, is  
2 amended to read as follows:

3 Sec. 113.062. ACKNOWLEDGMENT REQUIRED WHEN CLAIM PAID OR  
4 CREDITED. The county treasurer may [~~or any other officer who~~  
5 ~~disburses money for the county or who receives county claims in~~  
6 ~~payment of dues of any kind shall~~] require the person who receives  
7 the payment or the credit for the payment, or that person's agent or  
8 attorney, to acknowledge in writing on the face of the claim the  
9 receipt of the amount paid or credited.

10 SECTION 4. Sections 114.026(a), (b), and (d), Local  
11 Government Code, are amended to read as follows:

12 (a) At least once a month at a [~~each~~] regular term of the  
13 commissioners court, the county treasurer shall make a detailed  
14 report of:

- 15 (1) money received and disbursed;  
16 (2) debts due to and owed by the county; and  
17 (3) all other proceedings in the treasurer's office.

18 (b) At least once a month at a [~~each~~] regular term of the  
19 commissioners court, the county treasurer shall exhibit the books  
20 and accounts of the treasurer's office for the inspection of the  
21 court and shall submit the vouchers relating to the books and  
22 accounts for audit and approval.

23 (d) Before the adjournment of a [~~each~~] regular term of the  
24 commissioners court, the county judge and each county commissioner  
25 shall give an affidavit stating that the requirements of Subsection  
26 (c) have been met at that term. The affidavit must state the amount  
27 of the cash and other assets that are in the custody of the county

1 treasurer at the time of the examination. The affidavits must be  
2 filed with the county clerk and must be recorded in the minutes of  
3 the court for the term in which the affidavits are filed. The  
4 affidavits must be published once in a newspaper published in the  
5 county if there is such a newspaper or, if the county has an  
6 Internet website, on the county's website.

7 SECTION 5. Section 114.044(a), Local Government Code, is  
8 amended to read as follows:

9 (a) Each district clerk, county clerk, county judge, county  
10 treasurer, sheriff, district attorney, county attorney, constable,  
11 or justice of the peace who collects or handles any money for the  
12 use of the county shall make a full report at least once a month at a  
13 [each] regular term to the commissioners court on all fines imposed  
14 and collected, all judgments rendered and collected for the use of  
15 the county, and all jury fees collected by the respective courts in  
16 favor of or for the use of the county and, at the time of the report,  
17 shall present the receipts and vouchers that show the disposition  
18 of the money, fines, or judgments.

19 SECTION 6. Section 151.903(d), Local Government Code, is  
20 amended to read as follows:

21 (d) The county auditor shall prescribe the forms and  
22 systems, including a system of personnel and equipment records,  
23 necessary to carry out this section. The county auditor may enforce  
24 any rules adopted under this section. If a person fails to file  
25 records or furnish essential information as required under this  
26 section, the county auditor or the county treasurer may withhold  
27 the payment of salaries until the records are filed or information

1 is furnished as required. In addition, the county auditor may  
2 assemble statistics and make recommendations that may be included  
3 in the county auditor's annual report required by law.

4 SECTION 7. Section 154.008(d), Local Government Code, is  
5 amended to read as follows:

6 (d) The comptroller shall mail or electronically transmit a  
7 warrant for the payment to the county treasurer. The warrant must  
8 be:

- 9 (1) drawn on the state treasury;
- 10 (2) payable to the county treasurer; and
- 11 (3) registered by the comptroller.

12 SECTION 8. Section 156.001, Local Government Code, is  
13 amended to read as follows:

14 Sec. 156.001. TRANSFER SYSTEM AUTHORIZED. The [~~A~~] county  
15 treasurer may establish and operate an electronic funds transfer  
16 system to make any authorized transfer from the county treasury.

17 SECTION 9. Section 113.044, Local Government Code, is  
18 repealed.

19 SECTION 10. This Act takes effect September 1, 2007.