

1-1 By: Parker (Senate Sponsor - Jackson) H.B. No. 3439
1-2 (In the Senate - Received from the House May 14, 2007;
1-3 May 15, 2007, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 18, 2007, reported favorably by
1-5 the following vote: Yeas 4, Nays 0; May 18, 2007, sent to
1-6 printer.)

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

1-9 relating to county fiscal matters.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Chapter 83, Local Government Code, is amended by
1-12 adding Section 83.007 to read as follows:

1-13 Sec. 83.007. STATUTORY REFERENCE: FUNCTION OF TREASURER IN
1-14 COUNTY THAT HAS ABOLISHED OFFICE. In a county for which the office
1-15 of county treasurer has been abolished, a reference in this code or
1-16 other state statute to the county treasurer means the person who
1-17 performs the powers or duties of the county treasurer in that
1-18 county.

1-19 SECTION 2. Section 113.023, Local Government Code, is
1-20 amended to read as follows:

1-21 Sec. 113.023. DEPOSIT WARRANTS. (a) Except as provided by
1-22 Subsection (c), each deposit made in the county treasury must be
1-23 made on a deposit warrant [~~issued in triplicate by the county~~
1-24 ~~clerk~~]. The deposit warrant authorizes the county treasurer to
1-25 receive the amount stated in the warrant. The warrant must state
1-26 the purpose for which the amount is received and the fund to which
1-27 it is to be applied.

1-28 (b) The county treasurer shall keep the original deposit [~~of~~
1-29 ~~the~~] warrant. The county treasurer shall provide the county clerk
1-30 or the county auditor with duplicate deposit warrants or a written
1-31 report of all deposit warrants received that contains detailed
1-32 information about each warrant. On the request of a person making a
1-33 deposit, the county treasurer may provide a duplicate deposit
1-34 warrant to the person. [The duplicate shall be signed and returned
1-35 to the county clerk. The triplicate shall be signed and returned to
1-36 the depositor.] If the county has a county auditor, [the county
1-37 clerk shall give the clerk's copy of the warrant to the auditor,
1-38 and] the auditor shall enter the amount in the auditor's books,
1-39 charging the amount to the county treasurer and crediting the
1-40 person who deposited the amount. The treasurer may receive money
1-41 only through this procedure except as provided by Subsection (c).

1-42 (c) In a county with more than 2.2 million inhabitants, the
1-43 county clerk is relieved of all duties under Subsections (a) and
1-44 (b). In any other county that has the office of county auditor, the
1-45 commissioners court by order may relieve the county clerk of all
1-46 duties under Subsections (a) and (b). If the county clerk is
1-47 relieved of duties, the county treasurer shall receive all deposits
1-48 that are made in the county treasury. The county treasurer shall
1-49 provide the county auditor with duplicate warrants or a written
1-50 report of all warrants that contains detailed information about
1-51 each warrant. On the request of a person making a deposit, the
1-52 county treasurer may provide a duplicate warrant to the person.
1-53 [prepare a receipt in triplicate for all money received. The
1-54 treasurer shall keep one copy of the receipt and shall transmit the
1-55 original to the county auditor and the other copy to the depositor.]
1-56 The county auditor shall prescribe a system, not inconsistent with
1-57 this subsection, to be used by the county treasurer for receiving
1-58 and depositing money.

1-59 SECTION 3. Section 113.062, Local Government Code, is
1-60 amended to read as follows:

1-61 Sec. 113.062. ACKNOWLEDGMENT REQUIRED WHEN CLAIM PAID OR
1-62 CREDITED. The county treasurer may [~~or any other officer who~~
1-63 ~~disburses money for the county or who receives county claims in~~
1-64 ~~payment of dues of any kind shall]~~ require the person who receives

2-1 the payment or the credit for the payment, or that person's agent or
2-2 attorney, to acknowledge in writing on the face of the claim the
2-3 receipt of the amount paid or credited.

2-4 SECTION 4. Sections 114.026(a), (b), and (d), Local
2-5 Government Code, are amended to read as follows:

2-6 (a) At least once a month at a [each] regular term of the
2-7 commissioners court, the county treasurer shall make a detailed
2-8 report of:

- 2-9 (1) money received and disbursed;
- 2-10 (2) debts due to and owed by the county; and
- 2-11 (3) all other proceedings in the treasurer's office.

2-12 (b) At least once a month at a [each] regular term of the
2-13 commissioners court, the county treasurer shall exhibit the books
2-14 and accounts of the treasurer's office for the inspection of the
2-15 court and shall submit the vouchers relating to the books and
2-16 accounts for audit and approval.

2-17 (d) Before the adjournment of a [each] regular term of the
2-18 commissioners court, the county judge and each county commissioner
2-19 shall give an affidavit stating that the requirements of Subsection
2-20 (c) have been met at that term. The affidavit must state the amount
2-21 of the cash and other assets that are in the custody of the county
2-22 treasurer at the time of the examination. The affidavits must be
2-23 filed with the county clerk and must be recorded in the minutes of
2-24 the court for the term in which the affidavits are filed. The
2-25 affidavits must be published once in a newspaper published in the
2-26 county if there is such a newspaper or, if the county has an
2-27 Internet website, on the county's website.

2-28 SECTION 5. Section 114.044(a), Local Government Code, is
2-29 amended to read as follows:

2-30 (a) Each district clerk, county clerk, county judge, county
2-31 treasurer, sheriff, district attorney, county attorney, constable,
2-32 or justice of the peace who collects or handles any money for the
2-33 use of the county shall make a full report at least once a month at a
2-34 [each] regular term to the commissioners court on all fines imposed
2-35 and collected, all judgments rendered and collected for the use of
2-36 the county, and all jury fees collected by the respective courts in
2-37 favor of or for the use of the county and, at the time of the report,
2-38 shall present the receipts and vouchers that show the disposition
2-39 of the money, fines, or judgments.

2-40 SECTION 6. Section 151.903(d), Local Government Code, is
2-41 amended to read as follows:

2-42 (d) The county auditor shall prescribe the forms and
2-43 systems, including a system of personnel and equipment records,
2-44 necessary to carry out this section. The county auditor may enforce
2-45 any rules adopted under this section. If a person fails to file
2-46 records or furnish essential information as required under this
2-47 section, the county auditor or the county treasurer may withhold
2-48 the payment of salaries until the records are filed or information
2-49 is furnished as required. In addition, the county auditor may
2-50 assemble statistics and make recommendations that may be included
2-51 in the county auditor's annual report required by law.

2-52 SECTION 7. Section 154.008(d), Local Government Code, is
2-53 amended to read as follows:

2-54 (d) The comptroller shall mail or electronically transmit a
2-55 warrant for the payment to the county treasurer. The warrant must
2-56 be:

- 2-57 (1) drawn on the state treasury;
- 2-58 (2) payable to the county treasurer; and
- 2-59 (3) registered by the comptroller.

2-60 SECTION 8. Section 156.001, Local Government Code, is
2-61 amended to read as follows:

2-62 Sec. 156.001. TRANSFER SYSTEM AUTHORIZED. The [A] county
2-63 treasurer may establish and operate an electronic funds transfer
2-64 system to make any authorized transfer from the county treasury.

2-65 SECTION 9. Section 113.044, Local Government Code, is
2-66 repealed.

2-67 SECTION 10. This Act takes effect September 1, 2007.

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